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*Proposed Co-Counsel for Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors. ¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS BANKRUPTCY CO-
COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

TO THE HONORABLE VINCENT F. PAPALIA, UNITED STATES BANKRUPTCY COURT:

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state the following in support of this application (this “Application”):

I. JURISDICTION, VENUE AND STATUTORY PREDICATES

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, dated September 18, 2012 (Simandle, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The Debtors confirm their consent to the Court entering a final order in connection with this Application to the extent that it is later determined that the Court absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a), 329, and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”).

II. BACKGROUND

4. The Debtors are the largest home goods retailer in the United States, offering everything from bed linens to cookware to home organization, baby care, and more. In addition to their e-commerce website, the Debtors offer merchandise through their Bed Bath & Beyond stores and their buybuy BABY stores with locations across North America. Headquartered in

Union, New Jersey, Bed Bath & Beyond Inc. is a publicly traded company that currently employs approximately 14,000 non-seasonal employees.

5. The Debtors commenced these chapter 11 cases (these “Chapter 11 Cases”) to implement a timely and efficient process to maximize the value of the Debtors’ estates for the benefit of all stakeholders. Through these cases, the Debtors will immediately commence an orderly and value-maximizing wind down of their business, while marketing a sale of all or part of their business on a timeline consented to by their prepetition and DIP lenders.

6. On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the Debtors, their businesses, and the facts and circumstances supporting the Debtors’ Chapter 11 Cases and this Application are set forth in greater detail in the *Declaration of Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* [Docket No. 10] (the “First Day Declaration”), incorporated by reference herein. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On April 24, 2023, the Court entered an order [Docket No. 75] authorizing procedural consolidation and joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases, and no official committees have been appointed or designated.

III. RELIEF REQUESTED

7. By this Application, the Debtors seek authorization to employ and retain Cole Schotz P.C. (“Cole Schotz”) as their co-counsel in connection with the filing and prosecution of these Chapter 11 Cases, *nunc pro tunc* to the Petition Date, pursuant to sections 327(a), 329, and

330 of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Local Rule 2014-1. The Debtors further request that the Court approve the retention of Cole Schotz under a general retainer and hourly fee arrangement in accordance with Cole Schotz's normal hourly rates in effect at the time services are rendered and Cole Schotz's normal expense reimbursement policies. In support of this Application, the Debtors submit the Declaration of Michael D. Sirota, Esq. (the "Sirota Declaration"), attached hereto as **Exhibit A**, and the Declaration of Holly Etlin (the "Etlin Declaration"), attached hereto as **Exhibit B**.

IV. COLE SCHOTZ'S QUALIFICATIONS

8. Cole Schotz was retained in January of 2023 to work with the Debtors, Kirkland & Ellis LLP and Kirkland & Ellis International LLP ("K&E"), and the Debtors' other advisors to explore the Debtors' strategic alternatives. Since being engaged, Cole Schotz has worked closely with the Debtors, their management, K&E and the Debtors' other advisors in connection with the Debtors' restructuring initiatives Code. As a result of this work, Cole Schotz has acquired significant knowledge about the Debtors, their businesses, and many of the potential legal issues that may arise in the context of these Chapter 11 Cases that makes it uniquely suited to serve as Debtors' bankruptcy co-counsel.

9. The Debtors have selected Cole Schotz because the members and associates of Cole Schotz possess extensive knowledge and considerable expertise in the fields of bankruptcy, insolvency, reorganizations, debtors' and creditors' rights, debt restructuring, and corporate reorganizations, among others. In addition, the attorneys at Cole Schotz also have substantial experience appearing before the courts in this district and are familiar with local practice and procedure. The Debtors believe Cole Schotz has assembled a team of highly-qualified professionals and paraprofessionals to provide services to them in these Chapter 11 Cases, have

determined that the retention of bankruptcy co-counsel is necessary to the successful administration of these cases, and submit that Cole Schotz's employment would be in the best interests of their estates. Cole Schotz's complex chapter 11 experience, as well as its extensive practice before this Court and knowledge of the local rules and practices, make it substantively and geographically ideal to efficiently serve the needs of the Debtors. Cole Schotz regularly represents Chapter 11 debtors, including retailers, throughout New Jersey and nationally and, thus, is well qualified to serve as bankruptcy co-counsel to the Debtors in these Chapter 11 proceedings.

10. Cole Schotz has been actively involved in many major Chapter 11 cases in this District. *See, e.g., In re BlockFi Inc.*, Case No. 22-19361 (MBK); *In re Nat'l Realty Investment Advisors, LLC*, Case No. 22-14539 (JKS); *In re Christopher & Banks Corp.*, Case No. 21-10269 (ABA); *In re RTW Retailwinds, Inc.*, Case No. 20-18445 (JKS); *In re Congoleum Corporation*, Case No. 20-18488 (MBK); *In re SLT Holdco, Inc.*, Case No. 20-18368 (MBK); *In re Modell's Sporting Goods, Inc.*, Case No. 20-14179 (VFP); *In re Cinram Group, Inc.*, Case No. 17-15258 (VFP); *In re Saint Michael's Medical Center, Inc.*, Case No. 15-24999 (VFP); *In re Crumbs Bake Shop, Inc.*, Case No. 14-24287 (MBK); *In re Revel AC, Inc.*, Case No. 14-22654 (GMB); *In re MEE Apparel LLC*, Case No. 14-16484 (CMG); *In re Dots, LLC*, Case No. 14-11016 (MBK); *710 Long Ridge Road Operating Company II, LLC*, Case No. 13-13653 (DHS); *In re Big M, Inc.*, Case No. 13-10233 (MBK); *In re Tarragon Corporation*, Case No. 09-10555 (DHS); *In re Marcal Paper Mills, Inc.*, Case No. 06-21886 (MS); *In re Best Manufacturing Group LLC*, Case No. 06-17415 (DHS).

11. In sum the Debtors believe that Cole Schotz is both well-qualified and uniquely able to represent them in an efficient and timely manner and that the services of Cole Schotz are necessary and essential to the Debtors' performance of their duties as debtors in possession.

V. SERVICES TO BE PROVIDED

12. The Debtors seek to retain Cole Schotz as their bankruptcy co-counsel to advise and represent the Debtors in certain aspects of their Chapter 11 Cases and to advise the Debtors with respect to local rules, procedures, and customs in connection with the performance of the following legal services:

- (a) overseeing investigations as directed by the Debtors' independent directors;
- (b) advising the Debtors regarding the disposition of leasehold interests, including advising with respect to lease negotiations, terminations, and assumptions and rejections;
- (c) providing the Debtors with advice, based on their extensive experience practicing in the District of New Jersey, regarding the Debtors' rights, powers, and duties as debtors in possession in continuing to operate and manage their assets and business;
- (d) providing legal advice and services regarding local rules, practices and procedures including Third Circuit law;
- (e) providing certain services in connection with the administration of the Chapter 11 Cases including, without limitation, preparing agendas, hearing notices, and hearing binders of documents and pleadings;
- (f) reviewing and commenting on proposed drafts of pleadings to be filed with the Court;
- (g) appearing in Court and at any meeting with the United States Trustee and any meeting of creditors;
- (h) providing legal advice and services on any matter on which K&E may have a conflict or as needed based on specialization;
- (i) performing all other legal services for and on behalf of the Debtors which may be necessary or appropriate in the administration of their Chapter 11 Cases and fulfillment of their duties as debtors in possession; and
- (j) responding to creditor and party-in-interest inquiries directed to Cole Schotz.

13. By separate application, the Debtors have also asked the Court to approve the retention of K&E as bankruptcy co-counsel to the Debtors. In order to avoid any duplication of

effort and provide services to the Debtors in the most efficient and cost-effective manner, Cole Schotz will continue to coordinate with K&E and any other firms the Debtors retain regarding their respective responsibilities in these Chapter 11 Cases.

14. K&E is primarily responsible for the following:

- (a) advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties, and coordinating with Cole Schotz with respect to local nuances regarding same;
- (b) advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- (c) attending meetings and negotiating with representatives of creditors and other parties in interest;
- (d) taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- (e) preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- (f) representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- (g) advising the Debtors in connection with any potential sale of assets;
- (h) appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- (i) advising the Debtors regarding tax matters;
- (j) taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto;
- (k) performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' assets; and (iii) advising the Debtors on corporate and litigation matters; and

- (l) responding to creditor and party-in-interest inquiries directed to K&E.

VI. PROFESSIONAL COMPENSATION

15. The Debtors understand that Cole Schotz intends to apply to the Court for allowance of compensation and reimbursement of out-of-pocket expenses incurred in connection with the preparation of the Debtors' chapter 11 petitions and after the Petition Date in connection with the Chapter 11 Cases on an hourly basis, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective as of November 1, 2013 (the "U.S. Trustee Guidelines"), and any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred.

16. The Debtors understand that, subject to the Court's approval, Cole Schotz will be compensated at its standard hourly rates, which are based on the professionals' level of experience. The attorneys and paralegals primarily responsible for representing the Debtors and their current standard hourly rates are:

| Name | Title | Hourly Rate |
|-------------------------|--------------|--------------------|
| Michael D. Sirota | Member | \$1,200.00 |
| Warren A. Usatine | Member | \$950.00 |
| Seth Van Aalten | Member | \$950.00 |
| David M. Bass | Member | \$935.00 |
| Felice R. Yudkin | Member | \$705.00 |
| Ryan T. Jareck | Member | \$695.00 |
| Sarah A. Carnes | Member | \$750.00 |
| Andreas D. Milliaressis | Associate | \$475.00 |
| Bryant P. Churbuck | Associate | \$460.00 |
| Frances Pisano | Paralegal | \$355.00 |

17. Other attorneys, paralegals, and case management clerks will be involved in representing the Debtors. The current range of hourly rates for such professionals are:

| Position | Rates |
|-----------------|---------------------------|
| Members | \$480 to \$1,200 per hour |
| Special Counsel | \$575 to \$730 per hour |
| Associates | \$325 to \$570 per hour |
| Paralegals | \$245 to \$410 per hour |

18. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. There are no alternative fee arrangements from customary billing. Further, no professional has varied his or her rate based on geographic location.

19. The Debtors understand and agree that Cole Schotz will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date such services are rendered and for out-of-pocket expenses, all as set forth in the Sirota Declaration.

20. Prior to applying any increases in its hourly rates beyond the rates set forth in this Application, Cole Schotz shall provide ten (10) days' prior notice of any such increases to the Debtors, the United States Trustee, and any official committee appointed in these Chapter 11 Cases.

21. The Debtors understand and agree that Cole Schotz will maintain detailed, contemporaneous records of time and any necessary costs and expenses incurred in connection with rendering the legal services described above and that they will be charged for all disbursements and expenses incurred in the rendition of services. These disbursements and expenses include, among other things, costs for telephone and facsimile charges, photocopying, travel, business meals, computerized research, messengers, couriers, postage, witness fees, and other fees related to trials and hearings (including transcripts).

22. It is the Debtors' understanding that Cole Schotz will submit detailed statements to the Court setting forth the services rendered and seeking compensation and reimbursement of expenses (including, when appropriate, authority to apply the Retainer (defined below)).

VII. COMPENSATION RECEIVED FROM THE DEBTORS

23. As set forth in the Sirota Declaration, during the ninety days prior to the Petition Date, the Debtors paid Cole Schotz \$558,150.59 representing Cole Schotz's fees for services rendered and expenses incurred including the filing fees for the Chapter 11 petitions. As of the Petition Date, Cole Schotz was holding, on behalf of the Debtors, a retainer in the amount of \$1,051,491.21 (the "Retainer") in connection with these Chapter 11 Cases.²

VIII. DISINTERESTEDNESS OF PROFESSIONALS

24. The Sirota Declaration describes the relationships, if any, that Cole Schotz has with creditors of the Debtors and other interested parties. As set forth in the Sirota Declaration, Cole Schotz does not believe that any of those relationships would foreclose the Debtors' retention of Cole Schotz under section 327(a) of the Bankruptcy Code in that Cole Schotz: (i) does not represent any other entity having an adverse interest to the Debtors, their estates, or any other party-in-interest in connection with these Chapter 11 Cases; (ii) is a disinterested person under section 101(14) of the Bankruptcy Code; and (iii) has no connection with the Office of the United States Trustee (the "U.S. Trustee") or any other person employed therein. The Debtors have been informed that Cole Schotz will continue conducting a review of its files to ensure that no

² After the Petition Date, Cole Schotz reconciled its books and records and discovered that, the day before the Petition Date, it inadvertently invoiced the Debtors for amounts in excess of the amount then due. After consultation with the Debtors, Cole Schotz has transferred such excess funds into its trust account and has captured that amount in the Retainer figure set forth above.

disqualifying circumstances arise. If any new relevant facts or relationships are discovered, Cole Schotz will supplement its disclosure to the Court.

IX. STATEMENT REGARDING U.S. TRUSTEE GUIDELINES

25. Cole Schotz recognizes that the U.S. Trustee is charged with reviewing applications for retention and compensation and that the U.S. Trustee will utilize the U.S. Trustee Guidelines to evaluate any such applications.

26. Cole Schotz intends to comply with the U.S. Trustee's requests for additional information and disclosures as set forth in the U.S. Trustee Guidelines, both in connection with this Application and the interim and final fee applications to be filed by Cole Schotz in these Chapter 11 Cases.

27. Moreover, as described in the Sirota Declaration, and consistent with the U.S. Trustee Guidelines, the Debtors have undertaken certain steps to ensure that the rate structure provided by Cole Schotz is not significantly different from the rates that (a) Cole Schotz charges for other non-bankruptcy engagements or (b) other comparable counsel would charge to do work substantially similar to the work Cole Schotz will perform in these Chapter 11 Cases.

X. BASIS FOR RELIEF REQUESTED

28. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession, with the court's approval, to "employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor in possession] in carrying out the [debtor in possession's] duties under this title." 11 U.S.C. § 327(a). Moreover, section 1107(b) provides that "a person is not disqualified for employment under section 327 of this title by a debtor in

possession solely because of such person's employment by or representation of the debtor before the commencement of the case." *Id.* § 1107(b).

29. Bankruptcy Rule 2014(a) requires that an application for retention include:

Specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

30. The Debtors request approval of the employment of Cole Schotz *nunc pro tunc* to the Petition Date. Such relief is warranted by the circumstances presented by these Chapter 11 Cases. The Third Circuit has identified "time pressure to begin service" and absence of prejudice as factors favoring *nunc pro tunc* retention. *See, e.g., Matter of Arkansas Co., Inc.*, 798 F.2d 645, 650 (3d Cir. 1986); *Indian River Homes, Inc. v. Sussex Trust Co.*, 108 B.R. 46, 52 (D. Del. 1989), *app. dismissed*, 909 F.2d 1476 (3d Cir. 1990). The Debtors' selection of Cole Schotz as their bankruptcy co-counsel necessitated that Cole Schotz immediately commence work on time-sensitive matters and promptly devote resources to the Debtors' cases pending submission and approval of this Application. Cole Schotz's services on the Debtors' behalf have not prejudiced any creditor or party-in-interest in these cases, but rather, have served their best interests.

31. The Debtors submit that, for the reasons stated above and in the Sirota and Etlin Declarations, the retention of Cole Schotz as their bankruptcy co-counsel, as described herein, is warranted. Accordingly, the retention of Cole Schotz as bankruptcy co-counsel to the Debtors should be approved.

XI. NO PRIOR REQUEST

32. No prior request for the relief sought in this Application has been made to this Court or any other court.

XII. NOTICE

33. The Debtors will provide notice of this Application to the following parties and/or their respective counsel, as applicable: (a) the office of the United States Trustee for the District of New Jersey; (b) counsel for the official committee of unsecured creditors; (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agent counsel thereto; (e) Davis Polk & Wardwell, LLP, and Greenberg Traurig, LLP, in their capacity as counsel to the Prepetition ABL Agent; (f) the indenture trustee to the Debtors' Senior Unsecured Notes; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the U.S. Securities and Exchange Commission; (j) the attorneys general in the states where the Debtors conduct their business operations; (k) the monitor in the CCAA proceeding and counsel thereto; (l) the Debtors' Canadian Counsel; and (m) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

CONCLUSION

WHEREFORE, the Debtors respectfully request entry of the proposed order submitted herewith granting the relief requested herein and such other and further relief as this Court may deem just and proper.

Dated: May 20, 2023

Respectfully submitted,

BED BATH AND BEYOND INC.

By: /s/ Holly Etlin
Holly Etlin
Chief Restructuring Officer and
Chief Financial Officer
Bed Bath and Beyond Inc.

EXHIBIT A

Sirota Declaration

KIRKLAND & ELLIS LLP

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*Proposed Co-Counsel for Debtors and
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**UNITED STATES BANKRUPTCY COURT
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In re:

BED BATH & BEYOND INC., *et al.*,

Debtors. ¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF MICHAEL D. SIROTA, ESQ. IN SUPPORT OF DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS BANKRUPTCY
CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

I, MICHAEL D. SIROTA, ESQ. pursuant to 28 U.S.C. § 1746, to the best of my knowledge and belief, and after reasonable inquiry, declare:

1. I am an attorney at law and shareholder of the law firm of Cole Schotz P.C. (“Cole Schotz”). Cole Schotz is a law firm of over 170 attorneys, having its principal offices at Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, with other offices in New York, Delaware, Maryland, Texas, and Florida. This Declaration (the “Declaration”) is submitted pursuant to sections 327, 329, and 504 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

2. This Declaration is made in support of the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Cole Schotz P.C. as Bankruptcy Co-Counsel to the Debtors Nunc Pro Tunc to the Petition Date* (the “Application”),² filed concurrently herewith. This Declaration also is submitted as the statement required pursuant to Section D.1 of the Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013 (the “U.S. Trustee Guidelines”), promulgated by the Office of the United States Trustee (the “U.S. Trustee”).

3. I am familiar with the matters set forth herein and make this Declaration in support of the Application.

I. COLE SCHOTZ’S QUALIFICATIONS

4. Cole Schotz was retained in January of 2023 to work with the Debtors, Kirkland & Ellis LLP and Kirkland & Ellis International LLP (“K&E”), and the Debtors’ other advisors to

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

explore the Debtors' strategic alternatives. Since being engaged, Cole Schotz has worked closely with the Debtors, their management, K&E and the Debtors' other advisors in connection with the Debtors' restructuring initiatives. As a result of this work, Cole Schotz has acquired significant knowledge about the Debtors, their businesses, and many of the potential legal issues that may arise in the context of these Chapter 11 Cases that makes it uniquely suited to serve as Debtors' bankruptcy co-counsel.

5. The Debtors have selected Cole Schotz because the members and associates of Cole Schotz possess extensive knowledge and considerable expertise in the fields of bankruptcy, insolvency, reorganizations, debtors' and creditors' rights, debt restructuring, and corporate reorganizations, among others. In addition, the attorneys at Cole Schotz also have substantial experience appearing before the courts in this district and are familiar with local practice and procedure. The Debtors believe Cole Schotz has assembled a team of highly-qualified professionals and paraprofessionals to provide services to them in these Chapter 11 Cases, have determined that the retention of bankruptcy co-counsel is necessary to the successful administration of these cases, and submit that Cole Schotz's employment would be in the best interests of their estates. Cole Schotz's complex chapter 11 experience, as well as its extensive practice before this Court and knowledge of the local rules and practices, make it substantively and geographically ideal to efficiently serve the needs of the Debtors. Cole Schotz regularly represents Chapter 11 debtors, including retailers, throughout New Jersey and nationally and, thus, is well qualified to serve as bankruptcy co-counsel to the Debtors in these Chapter 11 proceedings.

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7. In sum, the Debtors believe that Cole Schotz is both well-qualified and uniquely able to represent them in an efficient and timely manner and that the services of Cole Schotz are necessary and essential to the Debtors' performance of their duties as debtors in possession.

II. SERVICES TO BE PROVIDED

8. The Debtors seek to retain Cole Schotz as their bankruptcy co-counsel to advise and represent the Debtors in certain aspects of their Chapter 11 Cases and to advise the Debtors with respect to local rules, procedures, and customs in connection with the performance of the following legal services:

- (a) overseeing investigations as directed by the Debtors' independent directors;
- (b) advising the Debtors regarding the disposition of leasehold interests, including advising with respect to lease negotiations, terminations, and assumptions and rejections;
- (c) providing the Debtors with advice, based on their extensive experience practicing in the District of New Jersey, regarding the Debtors' rights, powers, and duties as debtors in possession in continuing to operate and manage their assets and business;

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- (h) providing legal advice and services on any matter on which K&E may have a conflict or as needed based on specialization;
- (i) performing all other legal services for and on behalf of the Debtors which may be necessary or appropriate in the administration of their Chapter 11 Cases and fulfillment of their duties as debtors in possession; and
- (j) responding to creditor and party-in-interest inquiries directed to Cole Schotz.

9. By separate application, the Debtors have also asked the Court to approve the retention of K&E as bankruptcy co-counsel to the Debtors. In order to avoid any duplication of effort and provide services to the Debtors in the most efficient and cost-effective manner, Cole Schotz will continue to coordinate with K&E and any other firms the Debtors retain regarding their respective responsibilities in these Chapter 11 Cases.

10. K&E is primarily responsible for the following:

- (a) advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties, and coordinating with Cole Schotz with respect to local nuances regarding same;
- (b) advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- (c) attending meetings and negotiating with representatives of creditors and other parties in interest;
- (d) taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action

commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

- (e) preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- (f) representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- (g) advising the Debtors in connection with any potential sale of assets;
- (h) appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- (i) advising the Debtors regarding tax matters;
- (j) taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto;
- (k) performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' assets; and (iii) advising the Debtors on corporate and litigation matters; and
- (l) responding to creditor and party-in-interest inquiries directed to K&E.

III. PROFESSIONAL COMPENSATION

11. Cole Schotz intends to apply to the Court for allowance of compensation and reimbursement of out-of-pocket expenses incurred after the Petition Date in connection with the Chapter 11 Cases on an hourly basis, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred.

12. The attorneys and paralegals primarily responsible for representing the Debtors and their current standard hourly rates are:

| Name | Title | Hourly Rate |
|-------------------------|--------------|--------------------|
| Michael D. Sirota | Member | \$1,200.00 |
| Warren A. Usatine | Member | \$950.00 |
| Seth Van Aalten | Member | \$950.00 |
| David M. Bass | Member | \$935.00 |
| Felice R. Yudkin | Member | \$705.00 |
| Ryan T. Jareck | Member | \$695.00 |
| Sarah A. Carnes | Member | \$750.00 |
| Andreas D. Milliaressis | Associate | \$475.00 |
| Bryant P. Churbuck | Associate | \$460.00 |
| Frances Pisano | Paralegal | \$355.00 |

13. Other attorneys, paralegals, and case management clerks will be involved in representing the Debtors. The range of hourly rates for such professionals are:

| Position | Rates |
|-----------------|---------------------------|
| Members | \$480 to \$1,200 per hour |
| Special Counsel | \$575 to \$730 per hour |
| Associates | \$325 to \$570 per hour |
| Paralegals | \$245 to \$410 per hour |

14. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. There are no alternative fee arrangements from customary billing. Further, no professional has varied his or her rate based on geographic location.

15. Cole Schotz will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date such services are rendered.

16. Prior to applying any increases in its hourly rates beyond the rates set forth in the Application, Cole Schotz shall provide ten (10) days' prior notice of any such increases to the Debtors, the United States Trustee, and any official committee appointed in these Chapter 11 Cases.

17. It is Cole Schotz's policy to charge its clients in all areas of practice for out-of-pocket expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone calls, mail and express mail, special or hand delivery, outgoing facsimiles, photocopying, scanning and/or printing, computer assisted research (which shall not be more than the actual cost incurred by Cole Schotz in performing such research), travel, "working meals," transcription, as well as non-ordinary overhead expenses such as secretarial and other overtime. Cole Schotz will charge for these expenses in a manner and at rates consistent with charges made generally to its other clients, subject to Local Rule 2016-1.

18. Cole Schotz will submit detailed statements to the Court setting forth the services rendered and seeking compensation and reimbursement of expenses (including, when appropriate, authority to apply the Retainer (defined below)).

IV. COMPENSATION RECEIVED FROM THE DEBTORS

19. As set forth in the Sirota Declaration, during the ninety days prior to the Petition Date, the Debtors paid Cole Schotz \$558,150.59 representing Cole Schotz's fees for services rendered and expenses incurred including the filing fees for the Chapter 11 petitions. As of the Petition Date, Cole Schotz was holding, on behalf of the Debtors, a retainer in the amount of \$1,051,491.21 (the "Retainer") in connection with these Chapter 11 Cases.³

V. DISINTERESTEDNESS OF PROFESSIONALS

20. Insofar as I have been able to ascertain through diligent inquiry, except as set forth in this Declaration, neither I, Cole Schotz, nor any professional employee of Cole Schotz have any

³ After the Petition Date, Cole Schotz reconciled its books and records and discovered that, the day before the Petition Date, it inadvertently invoiced the Debtors for amounts in excess of the amount then due. After consultation with the Debtors, Cole Schotz has transferred such excess funds into its trust account and has captured that amount in the Retainer figure set forth above.

connection with the Debtors, their creditors, any other party-in-interest, their current respective attorneys or professionals, the U.S. Trustee or any person employed in the Office of the U.S. Trustee, nor do we hold or represent any entity having an adverse interest in the Debtors' Chapter 11 Cases. Neither I, Cole Schotz, nor any professional employee of Cole Schotz is related professionally to the Debtors, their creditors, or any other party-in-interest herein or their respective attorneys or professionals. Notwithstanding the foregoing, Cole Schotz currently represents, and in the past has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors seek to retain in connection with these Chapter 11 Cases. Cole Schotz's current and prior representations of these professionals has been in matters unrelated to the Debtors or these Chapter 11 Cases. Cole Schotz has not represented, and will not represent, any such professionals in connection with any matter in these Chapter 11 Cases during the pendency of these Chapter 11 Cases. I do not believe that Cole Schotz's current or prior representation of these professionals precludes Cole Schotz from meeting the disinterestedness standard under the Bankruptcy Code

21. In preparing this Declaration, I used a set of procedures developed by Cole Schotz to ensure full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules regarding the retention of professionals by a debtor in possession (the "Retention Procedures"). Pursuant to the Retention Procedures, and under my direction and supervision, Cole Schotz performed a conflict of interest search to identify any actual or potential conflicts of interest. The Retention Procedures included:

- (a) Through conversations with K&E and the Debtors' advisors, Cole Schotz attorneys, and other resources available to Cole Schotz, a list of the following entities was developed: (i) the Debtors, (ii) Non-Debtor Affiliates; (iii) Directors and Officers, (iv) Equity Shareholders, (v) Bondholders, (vi) Debtor Professionals, (vii) Depository Banks, (viii) Freight Providers, (ix) Guarantors, (x) Insurance Providers,

(xi) Interested Parties, (xii) Landlords, (xiii) Lender Advisors, (xiv) Letter of Credit Beneficiaries, (xv) Letter of Credit Providers, (xvi) Litigation Counterparties, (xvii) Office of the United States Trustee & Judge, (xviii) Ordinary Course Professionals, (xix) Secured Lenders, (xx) Trade Creditors, (xxi) UCC Lienholders, (xxii) Unsecured Noteholders, (xxiii) utility providers, and (xxiv) all other parties listed on the attached **Schedule 1** (collectively, the “Entity List”).

- (b) Cole Schotz maintains a database of current and former clients and related information (the “Database”). Cole Schotz (i) searched the Database and compiled a list of those entities for which Cole Schotz attorney fees were billed during the past three years (the “Client List”); and (ii) circulated the Entity List, via e-mail, to all of its employees in order to solicit potential conflicts or connections that might not be uncovered through the Database.
- (c) Cole Schotz compared the names on the Entity List with the names on the Client List and the responses from the employee e-mail solicitation to identify potential matches, to determine whether these matches are with current clients, and, if so, to identify the Cole Schotz personnel responsible for such matters.
- (d) Based on the results of that search and by making general and, when applicable, specific inquiries of Cole Schotz personnel, insofar as I have been able to ascertain after diligent inquiry, neither I, nor Cole Schotz, nor any member, counsel or associate thereof have any connection with, or have an adverse interest to, the parties on the Entity List except as set forth on **Schedule 2** hereto (the “Disclosure List”) or disclosed in this Declaration.

22. Cole Schotz has represented, currently represents, and may in the future represent entities on the Disclosure List (or their affiliates) in matters unrelated to the Debtors’ Chapter 11 Cases. The Disclosure List reflects that an entity is a “Current Client” if Cole Schotz has any open matters for such entity or a known affiliate of such entity and attorney time charges have been recorded on any such matters within the past three years. The Disclosure List reflects that an entity is a “Former Client” if Cole Schotz represented such entity or a known affiliate of such entity within the past three years based on recorded attorney time charges on a matter and such matter has been formally closed.

23. Except as set forth on the Disclosure List, Cole Schotz has not represented, does not represent, and will not represent any entities on the Disclosure List in matters directly related

to the Debtors or these Chapter 11 Cases. Moreover, Cole Schotz will not commence a cause of action in these Chapter 11 Cases against a “Current Client” unless it has an applicable waiver on file or first receives a waiver from such entity allowing it to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by K&E or other counsel that may be retained. To the best of my knowledge, none of the entities on the Disclosure List represented more than 1% of Cole Schotz’s revenue for the 2022 calendar year.

24. As a part of Cole Schotz’s bankruptcy and corporate restructuring practice, Cole Schotz’s clientele includes debtors, creditors’ and other statutory committees, institutional creditors, asset purchasers, venture capitalists, secured parties, lessors and contract parties, equity holders, directors and officers, court-appointed fiduciaries, plan sponsors, indenture trustees, and bond insurers. The Debtors have numerous creditors and other parties-in-interest. Cole Schotz may have in the past represented, and may presently or in the future represent, creditors or parties-in-interest in addition to those specifically disclosed herein in matters unrelated to these Chapter 11 Cases. Cole Schotz believes that its representation of such creditors or other parties in such other matters has not affected and will not affect its representation of the Debtors in these proceedings.

25. In addition to its bankruptcy and corporate restructuring practice, Cole Schotz is a full-service law firm with active real estate, corporate, finance, construction, litigation, environmental, employment, tax, trust and estates, and white-collar defense practices. Cole Schotz appears in cases, proceedings, and transactions involving many different attorneys, accountants,

financial consultants, and investment bankers, some of whom now or may in the future represent or be deemed adverse to claimants or parties-in-interest in these cases.

26. Despite the efforts described above to identify and disclose Cole Schotz's connections with the Entity List, because the Debtors have numerous creditors and other relationships, Cole Schotz is unable to state with certainty that every client representation or other connection has been disclosed. If Cole Schotz discovers additional information that requires disclosure, Cole Schotz will file supplemental disclosure(s) with the Court as promptly as possible.

27. To the best of my knowledge, Cole Schotz has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of Cole Schotz as co-counsel to the Debtors, Cole Schotz will not accept any engagement or perform any services in these cases for any entity or person other than the Debtors. Cole Schotz may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors or parties-in-interest in these cases; *provided, however*, that such services do not and will not relate to, or have any direct connection with, these cases.

28. Thus, pursuant to section 327(a) of the Bankruptcy Code, Cole Schotz does not hold or represent any interests adverse to the Debtors, their creditors, or their estates.

29. Cole Schotz also is a disinterested person within the meaning of section 101(14) of the Bankruptcy Code in that Cole Schotz, its members, counsel, and associates:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, a director, officer, or employee of the Debtors; and
- (c) do not hold an interest materially adverse to the interest of the estates or any class of creditors or equity security holders by reason of any direct or

indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

30. Accordingly, based upon information available to me, I submit that Cole Schotz is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code and the requirements of section 327(a) of the Bankruptcy Code are satisfied in respect of the matters upon which Cole Schotz is to be engaged in these Chapter 11 Cases.

VI. STATEMENT REGARDING U.S. TRUSTEE GUIDELINES

31. Cole Schotz also will make a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures as set forth in the U.S. Trustee Guidelines, both in connection with the Application and the interim and final fee applications to be filed by Cole Schotz.

32. In that regard, the following is provided in response to the request for additional information set forth in Paragraph D.1. of the U.S. Trustee Guidelines:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: No.

Question: Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Response: No.

Question: If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Response: Cole Schotz has historically provided general corporate and real estate services to the Debtors. Moreover, Cole Schotz rendered restructuring services for the Debtors pre-petition for four months prior to the Petition Date. During that time, Cole Schotz did not raise its billing rates. The material financial terms for the pre-

petition engagement remain the same as those disclosed in the Application, as that engagement was undertaken on an hourly-fee basis.

Question: Has your client approved your prospective budget and staffing plan, and, if so for what budget period?

Response: Cole Schotz is currently formulating a budget and staffing plan, which it will review with the Debtors. Cole Schotz will file its budgets and staffing plans in connection with any and all applications for interim and final compensation they file these Chapter 11 Cases

33. No promises have been received by Cole Schotz nor any member or associate thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

34. Pursuant to section 504 of the Bankruptcy Code, no agreement or understanding exists between Cole Schotz and any other person to share any compensation or reimbursement of expenses to be paid to Cole Schotz in these proceedings.

35. The proposed engagement of Cole Schotz is not prohibited by Bankruptcy Rule 5002.

36. Cole Schotz will abide by the terms of any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred.

37. By reason of the foregoing, I believe Cole Schotz is eligible for employment and retention by the Debtors pursuant to section 327(a) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Executed on May 20, 2023

/s/ Michael D. Sirota
MICHAEL D. SIROTA

SCHEDULE 1

Entity List

SCHEDULE 1

List of Schedules

| <u>Schedule</u> | <u>Category</u> |
|------------------------|---|
| 1(a) | Debtor |
| 1(b) | Non-Debtor Affiliate |
| 1(c) | Director/Officer |
| 1(d) | Equity Shareholder |
| 1(e) | Bondholder |
| 1(f) | Debtor Professional |
| 1(g) | Depository Banks |
| 1(h) | Freight Provider |
| 1(i) | Guarantor |
| 1(j) | Insurance Provider |
| 1(k) | Interested Party |
| 1(l) | Landlord |
| 1(m) | Lender Advisor |
| 1(n) | Letter of Credit Beneficiary |
| 1(o) | Letter of Credit Provider |
| 1(p) | Litigation |
| 1(q) | Office of the United States Trustee & Judge |
| 1(r) | Ordinary Course Professional |
| 1(s) | Secured Lender |
| 1(t) | Trade |
| 1(u) | UCC Lien |
| 1(v) | Unsecured Noteholder |
| 1(w) | Utility Provider |

SCHEDULE 1(a)

Debtor

Alamo Bed Bath & Beyond Inc.
BBB Canada LP Inc.
BBB Value Services Inc.
BBBY Management Corp.
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Inc.
Bed Bath & Beyond of Annapolis Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Birmingham Inc.
Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of California LLC
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Falls Church Inc.
Bed Bath & Beyond of Fashion Center Inc.
Bed Bath & Beyond of Frederick Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Gallery Place LLC
Bed Bath & Beyond of Knoxville Inc.
Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Manhattan Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Woodbridge Inc.
Bed 'n Bath Stores Inc.
Buy Buy Baby Inc.
Buy Buy Baby of Rockville Inc.

Buy Buy Baby of Totowa Inc.
BWAOLLC
Chef C Holdings LLC
Decorist LLC
Deerbrook Bed Bath & Beyond Inc.
Harmon of Brentwood Inc.
Harmon of Caldwell Inc.
Harmon of Carlstadt Inc.
Harmon of Franklin Inc.
Harmon of Greenbrook II Inc.
Harmon of Hackensack Inc.
Harmon of Hanover Inc.
Harmon of Hartsdale Inc.
Harmon of Manalapan Inc.
Harmon of Massapequa Inc.
Harmon of Melville Inc.
Harmon of New Rochelle Inc.
Harmon of Newton Inc.
Harmon of Old Bridge Inc.
Harmon of Plainview Inc.
Harmon of Raritan Inc.
Harmon of Rockaway Inc.
Harmon of Shrewsbury Inc.
Harmon of Totowa Inc.
Harmon of Wayne Inc.
Harmon of Westfield Inc.
Harmon of Yonkers Inc.
Harmon Stores Inc.
Liberty Procurement Co. Inc.
Of a Kind Inc.
One Kings Lane LLC
San Antonio Bed Bath & Beyond Inc.
Springfield Buy Buy Baby Inc.

SCHEDULE 1(b)

Non-Debtor Affiliate

BBB Canada Ltd.

BBB Mexico L.L.C.

Bed Bath & Beyond Canada L.P.

Bed Bath & Beyond Mexico S. de R. de C.V.

Harmon of Roxbury, Inc.

Importadora BBBMex S. de R.L. de C.V.

Oak Insurance Company Inc.

Servicios BBBMex S. de R.L. de C.V.

Servicios, S. de R.L. de C.V.

SCHEDULE 1(c)

Director/Officer

Andrisano, Toni-Anne
Bowen, Marjorie
Crossen, Laura
Danzig, Mark
Dyer, Greg
Edelman, Harriet
Foster, Jonathan
Fratanduono, Camille
Gove, Sue
Haddad, Wade
Kastin, David
Kim, Susie
Kirwan, Jeffrey
Lindblom, Scott
Lombard, Shelly
Markoe, Lynda
Schecter, Joshua
Shah, Minesh
Sichel, Bart
Sirhal, Mara
Weiss, Andrea
Wu, Patty
Yerger, Ann

SCHEDULE 1(d)

Equity Shareholder

BlackRock Inc.

Vanguard Group Inc., The

SCHEDULE 1(e)

Bondholder

| | |
|--|---|
| 1832 Asset Management LP | Finlabo SIM SpA |
| AllianceBernstein LP | Flow Traders U.S. LLC |
| Alta Capital Management LLC | Foxhill Capital Partners LLC |
| Altrius Capital Management Inc. | Franklin Advisers Inc. |
| Ameritas Life Insurance Corp. of New York | GIA Partners LLC |
| APG Asset Management US Inc. | Goldman Sachs Asset Management LP (US) |
| AQS Asset Management LLC | GSO Capital Partners LP |
| Aristotle Capital Management LLC | Healthcare of Ontario Pension Plan |
| Asset Allocation & Management Co. LLC | Highbridge Capital Management LLC |
| Aviary Capital Enterprises Inc. | Hotchkis & Wiley Capital Management LLC |
| Banco de Sabadell SA | HSBC Bank PLC |
| Bank of America Merrill Lynch Proprietary Trading | International City Management Association Retirement Corp. |
| Barclays Capital Inc. | Invesco Advisers Inc. |
| Bivium Capital Partners LLC | Invesco Capital Management LLC |
| BlackRock Advisors LLC | JPMorgan Investment Management Inc. |
| Blackstone Liquid Credit Strategies LLC | JPMorgan Securities LLC |
| BlueCrest Capital Management (U.K.) LLP | KSKJ Life American Slovenian Catholic Union |
| BNP Paribas Asset Management France | Lawson Kroeker Investment Management Inc. |
| BNP Paribas Securities Corp. | LM Capital Group LLC |
| BondBloxx Investment Management Corp. | Lombard Odier Asset Management Europe Ltd. |
| BVK- Beamtenversicherungskasse des Kantons Zurich | MacKay Shields LLC |
| Cable Car Capital LLC | Manhattan Life Insurance |
| California Public Employees Retirement System | Manning & Napier Advisors LLC |
| Canal Insurance Co. | Marathon Asset Management Ltd. |
| CapitalatWork - Foyer Group (Belgium) | Mellon Investments Corp. |
| Carillon Tower Advisers Inc. | Millennium Advisors LLC |
| CastleKnight Management LP | Miller Value Partners LLC |
| Catholic Family Fraternal of Texas | Mirabaud Asset Management Ltd. |
| Chartwell Investment Partners LLC | Mont Blanc Capital Management AG |
| Chicago Capital LLC | Morgan Stanley & Co. LLC |
| CIGNA Investments Inc. | Murchinson LP |
| Citigroup Global Markets Inc. | Muzinich & Co. Inc. |
| Croatian Fraternal Union of America | Napier Park Global Capital (US) LP |
| CTC Alternative Strategies Ltd. | New Jersey, State of, Division of Investment New York, City of (NY), Comptroller's Office |
| DBX Advisors LLC | Northern Trust Global Investments Ltd. |
| Deutsche Bank Securities Inc. | |
| Diamond Insurance Group Ltd. | |
| FBL Investment Management Services Inc. | |
| Fidelity Management & Research Co. LLC | |

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safrat Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisors Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(f)

Debtor Professional

A&G Realty Partners, LLC
AlixPartners LLP
Cole Schotz P.C.
Kirkland & Ellis LLP
Kirkland & Ellis International LLP
Lazard Frères & Co. LLC

SCHEDULE 1(g)

Depository Banks

Banco Popular
BB&T
Fifth Third
First Hawaiian
JPMorgan
Key Bank
Scotia Bank
SSB/Morgan Stanley
UBS
Union Bank
US Bank
Wells Fargo

SCHEDULE 1(h)

Freight Provider

Federal Express

SCHEDULE 1(i)

Guarantor

BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corp.
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada LP
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California LLC
Bed 'n Bath Stores Inc.
Buy Buy Baby Inc.
BWAOLLC
Chef C Holdings LLC
Decorist LLC
Harmon Stores Inc.
Liberty Procurement Co. Inc.

SCHEDULE 1(j)

Insurance Provider

Ace Property & Casualty Insurance Co.
Affiliated FM Insurance Co.
AIG
AIG Insurance Co. of Canada
AIG Specialty Insurance Co.
Allianz Global Risks US Insurance Co.
Allied World Specialty Insurance Co.
Arch Insurance Co.
Arch Specialty Insurance Co.
Argonaut Insurance Co.
Axis Surplus Insurance Co.
Berkley Assurance Co.
Berkshire Hathaway Specialty Insurance Co.
Certain Underwriters at Lloyd's - Syndicate 1183 (Validus)
Continental Insurance Co.
Endurance American Insurance Co.
Factory Mutual Insurance Co.
Federal Insurance Co.
FM Global de Mexico SA De CV
General Security Indemnity Co. of Arizona
Great American Insurance Co.
Hudson Insurance Co.
Insurance Co. of the State of Pennsylvania, The
Insurance Corp. of British Columbia
Liberty Surplus Insurance Corp.
Lloyd's Syndicate 2623 (Beazley Furlonge Ltd.)
Mercer Insurance Co.
National Casualty Co.
National Union Fire Insurance Co. of Pittsburgh PA
Navigators Insurance Co.
Ohio Casualty Insurance Co., The
Old Republic Union Insurance Co.
Safety National Casualty Corp.
Safety Specialty Insurance Co.
Scottsdale Insurance Co.
Starr Surplus Lines Insurance Co.
State National Insurance Co. Inc.
Underwriters At Lloyd's London
XL Insurance America Inc.
Zurich American Insurance Co.

SCHEDULE 1(k)

Interested Party

Angelo Gordon
Ares Management Corp.
Authentic Brands Group Inc.
Blue Torch Capital LP
Centerbridge Partners LP
Cerberus Capital Management LP
Citigroup Inc.
Cohen, Ryan
CSC Generation Inc.
Hudson Bay Capital
Interweave Inc.
JPMorgan Chase & Co.
Michaels Stores Inc.
MidCap Financial LLC
Putman Investments
SB360 Capital Partners LLC
Silver Point Capital LP
Sleep Country Canada Holdings Inc.
Sycamore Partners Management LP

SCHEDULE 1(I)

Landlord

| | |
|---|--|
| 0509 CC Ocala Joint Venture | AK-SAR-BEN Village LLC |
| 0534 Pensacola Cordova Land LLC | Alexander's Rego Shopping Center Inc. |
| 101 & Scottsdale LLC | Alexandria Main Mall LLC |
| 1019 Central Avenue Corp. | Almaden Plaza Shopping Center Inc. |
| 12535 SE 82nd Ave LLC | Alpine Cherry Creek LLC |
| 1301 East Gladstone Street Investors LLC | ALTO Northpoint LP |
| 13555 TTN LLC | Amherst Crossing AMA Realty Ventures LLC |
| 168th & Dodge LP | Anna Mscisz Trust |
| 1700 Oxford Drive Partnership | Arapahoe Crossings LP |
| 200-220 West 26 LLC | Arboretum Retail LLC |
| 209-261 Junction Road Madison Investors LLC | ARC ASANDSC001 LLC |
| 2180 Kings Highway DE LLC | ARC BHTVCMI001 LLC |
| 2200 Lohman Ave. LLC | ARC CLORLFL001 LLC |
| 270 Greenwich Street Associates LLC | ARC CLORLFL001 LLC-Lockbox |
| 271 South Broadway LLC | ARC CPFAYNC001 LLC |
| 28th Street Management Co. LLC | ARC PCBIRAL001 LLC |
| 293-305 Route 22 East LLC | ARC PRLAWS001 LLC |
| 31535 Southfield Road LLC | ARC SMWMBFL001 LLC |
| 36 Monmouth Plaza LLC | ARC SSSEBFL001 LLC |
| 3600 Long Beach Road, LLC | ARC TCMESTX001 LLC |
| 4S Commons Partners LLC | ARG BBSCHIL001 LLC |
| 555 9th Street LP | ARG CCALBNMOO1 LLC |
| 5737-5848 North Elizabeth Street Holdings LLC | ARG FSBROWI001 LLC |
| 6034 Azle Avenue LLC | ARG GFBOGKY001 LLC |
| 675 AOA Owner LLC | ARG MPLTRAR001 LLC |
| 81 Associates LLC | ARG PSALBNM001 LLC |
| A&W Acquisitions LLC | ARG SAABITX001 LLC |
| ABAH LLC | ARG SPSPRIL001 LLC |
| Aberdeen Commons Associates LLC | ARG SSSTRPA001 LLC |
| ABJ Group Advancement TX LLC | ARG TTRALNC001 LLC |
| Acadia Realty LP | Arrowhead Palms LLC |
| ACS Fort Smith Pavilion AR LLC | A-S 149 Island Gate Plaza LP |
| ACS Town Square Shopping Center IN LLC | A-S 156 HQSC LP |
| AE Holdings I LLC | Asbury Shops LLC |
| AGC Pacific Coast Plaza LLC | ATT OST Marketplace LLC |
| Agree 1031 LLC | AVR CPC Associates LLC |
| Agree Grand Chute WI LLC | B Comm Realty LLC |
| Agree LP | B33 Erie Marketplace II LLC |
| Airport Plaza LLC | B33 Maple Grove II LLC |
| AJG Enterprises LLC | Barrywoods Holdings LLC |
| | Basser-Kaufman Real Estate |

Bayer Development Co. LLC
Bayshore Mall Partners
BBB Plaza Associates Ltd.
BBP Partners LLC
BCB Group Investments Tramonto
Marketplace LLC
BCC II LLC
Beatty LP
Bell Tower Shops LLC
Belleclaire Hotel LLC
Belz Investco GP
Benchmark-Clarence Associates LLC
Benderson 85-1 Trust
Benderson Properties Inc.
Berkshire Merrill Road LLC
BG Monmouth LLC
BIT Holdings Sixty-Three Inc.
BIT Investment Twenty Seven LLC
Bowles Village Center LLC
Boyer Spring Creek LLC
Bradenton I LLC
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brentwood Plaza LLC
Bridgewater Falls Station LLC
Brighton Mall Associates LP
Bristol-Warner Investors LLC
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village at St.
Augustine LLC
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner LLC
Brixmor GA Springdale/Mobile LP
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
Brixmor Holdings 6 SPE LLC
Brixmor Property Owner II LLC
Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza LLC
Brixton Beaumont LLC
Brixton Rogue LLC

Broadway Belvedere LLC
Brookwood Capital Partners LLC
Brown Ranch Properties LP
Burlington Gateway LP
BV Southwind LLC
BV Waco Central Texas Marketplace LLC
BVA Avenue LLC
BVA Deerbrook SPE LLC
BVA Towne Square LLC
BVA Woodhill LLC
BVC Oakwood Commons Inc.
BVCV Union Plaza LLC
CAC Atlantic LLC
Cafaro Northwest Partnership, The
CAL Development LLC
Caldwell Mooney Partners II LP
Camden Village LLC
Candlewood Lake Road LLC
Canton Corners Ford Road LLC
Canton Marketplace Owner LLC
Canyon Park West LLC
Caparra Center Associates LLC
Capital Mall Land LLC
Capstone Marketplace LLC
Carson Valley Center LLC
Caruth Acquisition LP
Castle Ridge Associates
Casto-Oakbridge Venture Ltd.
CD 2007-CD5 Ed Noble Parkway LLC
Center Developments Oregon LLC
Centerra Retail Shops LLC
Centerton Square Owners LLC
Central Mall Port Arthur Realty Holding
LLC
Central Shopping Centers CC LLC
Centre at Deane Hill GP, The
Centre at Deane Hill LLC, The
CFH Realty III/Senset Valey LP
CFH Realty III/Sunset Valley LP
Champlain Center South Associates LLC
Chandler Festival SPE LLC
Chandler Village Center LLC
Charter Warwick LLC
Chase Green Mountain LP
Chenal Place Properties LLC
Cherry Hill Retail Partners LLC

Chico Crossroads LP
Christiana Town Center LLC
Closter Marketplace (EBA) LLC
CMR LP
Coastal Grand CMBS LLC
Cobb Place Property LLC
Cole MT Folsom CA LP
Cole San Marcos TX LLC
College Plaza Station LLC
Colonies-Pacific LLC, The
Columbia Square Kennewick LLC
Columbia Tech Center LLC
Columbiana Station E&A LLC
Columbus Town Center II LLC
Commons at Issaquah Inc.
Commons at Sugarhouse LC, The
Concord Investment Co.
Congressional North Associates LP
Congressional Plaza Associates LLC
Conroe Marketplace SC LP
Coral Sky Retail LLC
CP Venture Five-AV LLC
CP Venture Two LLC
CPC Gateway Plaza LLC
CPT Arlington Highlands 1 LP
CPT Louisville I LLC
CR Hagerstown LLC
CR Mount Pleasant LLC
CR Oakland Square LLC
CR West Ashley LLC
Credi Chattanooga LLC
Creekstone Juban I LLC
Crestview Hills Town Center LLC
Crocker Park Phase III LLC
Crossing at 288 Phase 2 Ltd., The
Crossroads Canada LLC
Crosswinds St. Pete LLC
Crystal Mall LLC
CSHV Woodlands II LP
CSM West Ridge Inc.
CT Center S.C. LP
CTC Phase II LLC
CVSC LLC
CW Northridge Plaza LLC
Dadeland Station Associates
Daly City Partners I LP

Daly City Serramonte Center LLC
Dartmouth Marketplace Associates LLC
Davenport CRG LLC
DC USA Operating Co. LLC
DDR Carolina Pavilion LP
DDR Creekside LP
DDR Del Sol LLC SE
DDR Guilford LLC
DDR Hendon Nassau Park II LP
DDR Southeast Loisdale LLC
DDR Southeast Snellville LLC
DDR Winter Garden LLC
DDRA Tanasbourne Town Center LLC
DDRM Shoppes of Ellenwood LLC
DDRTC Marketplace at Mill Creek LLC
DDRTC Village Crossing LLC
De Rito/Kimco Riverview LLC
Decatur Realty LLC
Dedham Real Estate Development LLC
Delco LLC
Delta & Delta Realty Trust
DeMoulas Super Markets Inc.
Denver West Village LP
Dewcom LLC
DFG-BBB Monroe LLC
Dickman & Chernotsky
Dierbergs Osage Beach LLC
Dillon Ridge Marketplace III LLC
DJD Partners 10 LLC
Dollinger-Ventura Associates
Dollinger-Westlake Associates
Donahue Schriber Realty Group LP
Dong Koo Kim & Jong Ok Kim Family
Trust, The
Dorcich-Vidovich
Dothan Pavilion Group LLC
Downey Landing SPE LLC
Downtown Summerlin
DPEG Fountains LP
Dreamland of Asheville Associates LLC
DRP Market Heights Property Owner LLC
DRP Tulsa Hills Property Owner LLC
DS Properties 18 LP
DT University Centre LP
DTL-SGW LLC
DTR1C-SGW LLC

DTS Properties LLC
Duluth (Gwinnett) SSR LLC
Durango Mall LLC
E&A Northeast LP
Eager Road Associates West LLC
East Chase Properties LLC
Easton Market LLC
Eastridge Mall Realty Holding LLC
Edens Plaza SC Owner LLC
Edgewood Retail LLC
Edison BRMA001 LLC
Edison BRMA002 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EIG Grand Island LLC
EIG Wanamaker LLC
Elite Development Group LLC
Elmsford-119 Associates LLC
Empire East LLC
Encinitas Town Center Associates I LLC
Enid Two LLC
Epps Bridge Centre Property Co. LLC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC
EREP Broadway Commons I LLC
Evergreen -1-10 & Ray LLC
ExchangeRight Value-Add Portfolio 2
Master Lessee LLC
F&H Sinclair Properties
Fairview Shopping Center LLC
Family Center at Federal Way LLC, The
Farley Realty Associates
Federal Realty - Barracks Road (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property
#1180
Federal Realty Investment Trust Property
#1217
Federal Realty Partners LP
Federated Associates
FHS Promenade LLC
Fidelity Totowa Associates LLC
Finmarc Wildewood LLC

First Real Estate Investment Trust of New
Jersey Inc.
Five Points Revocable Trust
Flagler SC LLC
Flemington Retail LLC
Forest Plaza LLC
Forum Lone Star LP
FR Assembly Square LLC
FR Camelback Colonnade LLC
Franklin Park SC LLC
Freedom Group LLC
Frontier Plaza LLC
FW Ridge Rock Ltd.
G&I IX Kildeer LLC
G&I IX Primrose Marketplace LLC
G&I VII Carriage Crossing LLC
G3C Temple LLC
Gainesville Associates
Garfield-Southcenter LLC
Gateway Center Properties II LLC
Gateway Fairview Inc.
GBR Holmdel Plaza LLC
GC Ambassador Courtyard LLC
Germantown E&A LLC
GF Valdosta Mall LLC
GG Midlothian TC LLC
GG REIF I Gateway LLC
GGCal LLC
GK Holiday Village LLC
GKT Shoppes at Legacy Park LLC
Glacier 400 Wilbur LLC
Glimcher SuperMall Venture LLC
GLP Flint LLC
GM Realty of Bangor LLC
Golden Isles Plaza LLC
Golden Spectrum Property
Governors SPV LLC
Governors Square Plaza
Grand Mesa Center LLC
Grand Plaza Management LLC
Grandbridge Real Estate Capital LLC
Granite Park Retail LLC
GRE Altamonte LP
GRE Broadmoor LLC
Green Ridge Holdings LLC
Greendale 14 LLC

Greenwich Place Partners LLC
Grewe LP, The
Grove Court Shopping Center LLC
Hamilton Commons TEI Equities LLC
Hamilton Properties
Hamilton TC LLC
Hanes M. Owner LLC
HART Miracle Marketplace
Hart TC I-III LLC
Har-Zait LLC
Hastings Village Investment Co. LP
Hawthorne Investors 1 LLC
HCL Texas Avenue LLC
HCP Vista Ridge LLC
Heritage House South LLC
Heritage Plaza LLC
Herricks Mineola LLC
HGREIT Edmondson Road LLC
Highland Commons Associates LLC
Hill Management Services Inc.
Hingham Launch Property LLC
Hitchcock Plaza LLC
HLT Partnership LP
Holmdel GT LP
Houma LA LLC
HRTC I LLC
IA LaQuinta Pavilion LLC
IA Matthews Sycamore LLC
IA Sarasota Tamiami LLC
Ikea Property Inc.
IMI Huntsville LLC
Imperial Legacy Enterprises LLC
Inland Commercial Real Estate Services
LLC
Inland National Real Estate Services LLC
International Speedway Square Ltd.
IRC Retail Centers
IRC University Crossings LLC
Ireland Davie Ltd.
ISM Holdings Inc.
I-Southport LLC
ITAC 192 LLC
IVT Highlands at Flower Mound LP
IVT Parke Cedar Park LLC
Jaydor Bleeker Realty Sub II
JDN Real Estate Hamilton LP

Jefferson Pointe SPE LLC
Jeffrey Management Corp.
Jemal's Boulevard LLC
Jess Ranch Brea Retail XVI LLC
JG Elizabeth II LLC
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park LLC
JLP-Novii LLC
Joule Las Palmas Owner LLC
Jubilee - Cranberry Equity LLC
Jubilee LP
Jubilee Square LLC
KBC Properties
KDMM LLC
Keene MZL LLC
KFT Enterprises No. 2 LP
Kiemle & Hagood Co.
Kimco Savannah 185 Inc.
KIR Brandon 011 LLC
KIR Bridgewater 573 LLC
KIR Montgomery 049 LLC
KIR Pasadena II LP
KIR Soncy LP
KIR Tukwila LP
KMO-361 (Paramus) LLC
Kraus-Anderson Inc.
KRG Avondale McDowell LLC
KRG Cool Springs LLC
KRG Leesburg Fort Evans LLC
KRG Livingston Center LLC
KRG Market Street Village LP
KRG McDonough Henry Town LLC
KRG Miami 19th Street II LLC
KRG New Hill Place LLC
KRG Plaza Green LLC
KRG Rivers Edge LLC
KRG Shops at Moore LLC
KRG Southlake LLC
KRG Sunland LP
KRG Temecula Commons LLC
KSI Cary 483 LLC
La Frontera Improvements LLC
La Habra Westridge Partners LP
Lake Success Shopping Center LLC
Lakeline Plaza LLC

Lakes Mall Realty LLC
Lane Avenue 450 LLC
LaSalle Shopping Center LLC
Levin Management Corp.
LG-BBB LLC
Lilac19 LP
Lindale Holdings II LLC
Lindale Holdings LLC
Livesey East LLC
Loja WTP LLC
LPC Retail Accounting
LTC Retail LLC
Lynchburg (Wards Crossing) LLC
M&D Real Estate LP
M&J Big Waterfront Market LLC
M.O.R. Snowden Square Limited
Partnership
Macerich Lakewood LP
Mad River Development LLC
Magnolia Commons SC LLC
Main Street at Exton LP
Mall at Gurnee Mills LLC
Mall at Potomac Mills LLC
Manalapan UE LLC
Manhattan Marketplace Shopping Center
LLC
Mansell Crossing Retail LP
Marin Country Mart LLC
Marketplace at Vernon Hills LLC
Marketplace West Partners LLC
Maverick Investors LLC
McAllen TX LLC
McKinley Mall Realty Holding LLC
MCS-Lancaster De Holding LP
MCV23 LLC
MDC Coastal I LLC
Medistar Parkwest JV Ltd.
Meridian Kellogg LLC
Meridian Mall LP
Metropolitan Life Insurance Co.
MFC Longview LLC
MFS Eastgate-I LLC
MGP IX Properties LLC
MGP XII Magnolia LLC
Middletown I Resources LP
Middletown Shopping Center I LP

Midstate Owner LLC
M-III Olathe Station Property LLC
Mishorim Gold Houston LLC
Mishorim Gold Properties LP
Mission Valley Shoppingtown LLC
Mission Viejo Freeway Center
Mississippi ADP LLC
ML-MJW Port Chester SC Owner LLC
MLO Great South Bay LLC
MM/PG (Bayfair) Properties LLC
Monroeville SC LP
Mooresville Crossing LP
Morris Plains Holding UE LLC
Mountain Grove Partners LLC
MP Northglenn LLC
MS Flowood LP
MSS Millburn Realty Co.
NADG/TRC Lakepointe LP
National Retail Properties LP
New Plan of West Ridge LLC
Newbridge LLC
Newburgh Mall Ventures LLC
NEWKOA LLC
NewMarket Square Ltd.
News Co. LLC
Newtown Bucks Associates LP
North Attleboro Marketplace II LLC
North Massepequa LLC
North Park Crossing LC
North Village Associates
Northeast Holdings LLC
Northgate Mall Partnership
Northington Mechanicsburg Investors LLC
Northville Retail Center Joint Venture LLC
Northway Mall Properties LLC
Northwoods III (San Antonio) LLC
NP Royal Ridge LLC
NPMC Retail LLC
NPP Development LLC
Oak Leaf Property Management LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-1 LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-2 LLC
Oakland Iron Works Associates
Oaks Square Joint Venture

Ogden CAP Properties LLC
Old Bridge Market Place II LLC
Olivet Kom LLC
OLP Champaign Inc.
Onni Burbank Town Center LLC
Oracle Plaza LLC
Orchard Hill Park
ORF V Sugarcreek Plaza LLC
ORF VII Felch Street LLC
ORF VII Pelican Place LLC
Overton Park Plaza Associates LLC
Pace - 64 Associates LLC
Pacific Coast Highway Property LLC
Pagosa Partners III Ltd.
Palouse Mall LLC
Panama City Beach Venture II LLC
PAPF Dimond LLC
PAPF Redding LLC
Pappas Laguna LP
Paramount JSM at Jenkintown LLC
Paramount Newco Realty LLC Upland
Paramount Plaza at Brick LLC
Park West Village Phase I LLC
Parkmall LLC
Parkway Crossing East Shopping Center LP
Partridge Equity Group I LLC
Patterson Place Durham LLC
Pavilions at Hartman Heritage LLC
Pearland RJR LLC
Pergament Mall of Staten Island LLC
Perrysburg Enterprise LLC
Petoskey Mall Associates LLC
PGS Burlington
Pinnacle North II LLC
Pioneer Hills SPE LLC
Pittsburgh Hilton Head Associates
Pivotal 650 California St. LLC
PL Dulles LLC
Pleasant Hill Crescent Drive Investors LLC
PMAT Waterside LLC
PMH Properties LLC
Pontiac Mall LP
Poughkeepsie Plaza Mall LLC
PP-Gaston Mall LLC
Premier Centre LLC
Premium Properties LLC

Prescott Gateway Mall Realty Holding LLC
Presidential Markets
Price/Baybrook Ltd.
PRLHC Annapolis Town Center Parole
162302
Promenade Delaware LLC
Promenade D'Iberville LLC, The
PRU/Desert Crossing II LLC
PTC TX Holdings LLC
PT-USRIF Meridian LLC
QCM Partners LLC
Quail Creek Crossing Ltd.
R&F Garden City LLC
R.E.D. Capital Management LLC
R.K. Associates VIII Inc.
R.K. Middletown LLC
RAF Jackson LLC
RAF Johnson City LLC
RAF Lake Charles LLC
Rainbow Arroyos Commons LLC
Rainier Colony Place Acquisitions LLC
Rainier Summit Woods Acquisitions LLC
Ramco-Gershenson Properties LP
Ramsey Interstate Center LLC
Ranch Town Center LLC
Rancho Dowlen LLC
Rancho Texarkana Investors LLC
Ravid Lake St. Louis II LLC
RCG-Sparks LLC
Realty Income Properties 27 LLC
Redfield Promenade LP
Redlands Joint Venture LLC
Regency Centers LP
Regent Shopping Center Inc.
Rehoboth Gateway LLC
Revesco (USA) Properties of Bozeman LP
Richards Clearview LLC
Ridge Park Square LLC
Ridgeport LP
River Park Properties II
Riverchase Crossings LLC
Riverdale Center North LLC
Riverview Plaza (E&A) LLC
Riviera Center Properties HITF
RK Coral Palm Plaza LLC
RK Hialeah LLC

RK Pembroke Pines LLC
RK Southington LLC
Rockaway Town Court LLC
Rockwall Crossing Ltd.
Rogers Retail LLC
ROIC California LLC
Rolling Hills Plaza LLC
Ronald Benderson 1995 Trust
Rosedale Commons LP
Rosemont 2019 LLC
Route 206 Northbound LLC
Roxville Associates
RPAI Butler Kinnelon LLC
RPAI King's Grant II LP
RPAI Lakewood LLC
RPAI San Antonio Huebner Oaks GP LLC
RPAI Southwest Management LLC
RPI Interests II Ltd.
RPT Realty LP
RPT Terra Nova Plaza LLC
RREEF America REIT II Corp. MM
Running Hill SP LLC
Ruscio Management LLC
Rushmore Crossing Associates LLC
RXR 620 Master Lessee LLC
S & E Realty Co. Inc.
Salmar Properties LLC
Sandusky Pavilion
Santa Fe Mall Property Owner LLC
Santa Rosa Town Center
SanTan MP LP
Santee Trolley Square 991 LP
Sanzari 89 Associates LP
Saul Holdings LP
Savi Ranch Group LLC
Sayville Plaza Development Co.
SBLO Barrett Pavilion LLC
SCA Tree 1 LLC
Schnitzer Stephanie LLC
Scottsdale Fiesta Retail Center LLC
SDC/Pacific/Youngman-Santa Ana
Seaview Acquisition LLC
Sebanc, Allan A.
Sebanc, Beverly M.
Section 14 Development Co.
SEP Augusta LLC

Seritage SRC Finance LLC
Serota Islip NC LLC
SF WH Property Owner LLC
Shadowwood Square Ltd.
Shelby Corners RE Holdings LLC
SHI Owner LLC
Shiloh Venture LLC
Shoppes at Hamilton Place CMBS LLC,
The
Shoppes at Wilton LLC, The
Shops at Summerlin South LP, The
Shops of Tupelo LLC, The
Shreve Center DE LLC
Shrewsbury Commons
Siegen Lane Properties LLC
Sigfeld Realty Marketplace LLC
Silvertown Inc.
Simon Property Group LP
Simsbury Commons LLC
SIPOC LLC
Sir Barton Place LLC
Site C LLC
Skyway Regional Shopping Center LLC
SLO Promenade DE LLC
SM Eastland Mall LLC
South Frisco Village SC LP
South Town Owner PR LLC
SOUTHAVEN TOWNE CENTER II LLC
Southgate Mall Montana II LLC
Southridge Plaza LLC
SP Bossier LLC
Sparkleberry Square
SPG Doral Retail Partners LLC
Spirit VC Victoria TX LLC
Spring Creek Improvements LLC
Spring Ridge LP
Springfield Plaza LLC
SREIT Palm Beach Lakes Blvd LLC
SRK Lady Lake 21 SPE LLC
SRL Crossings at Taylor LLC
St. Cloud Rainbow Village LLC
Star-West Chicago Ridge LLC
Stone Creek Retail LLC
Stop & Shop Supermarket Co. LLC, The
Stram Associates
Strip Delaware LLC, The

Studio City East 93K LLC
Sunbury Gardens Realty Co.
Sunmark Property LLC
Sunnybrook Partners LLC
Sunrise Mills (MLP) LP
Sunset & Vine Apartment
Sunset Hills Owner LLC
Super LLC
Surprise Marketplace Holdings LLC
SVAP II Creekwalk Village LLC
Sycamore Browns Valley LLC
Taft Corners Associates
Talisman Towson LP
Tamarack Village Shopping Center LP
Target Jefferson Boulevard LLC
TCSC LLC
Telegraph Marketplace Partners II LLC
TFP Limited Real Estate Development
THF Harrisonburg Crossings LLC
THF Shawnee Station LLC
THF/MRP Tiger Town LLC
Thoroughbred Village LLC
TJ Center LLC
TKG - Manchester Highlands Shopping
Center LLC
TKG Biscayne LLC
TKG Coral North LLC
TKG Logan Town Centre LP
TKG Monroe Louisiana 2 LLC
TKG Mountain View Plaza LLC
TKG Paxton Towne Center Development
LP
TKG Woodmen Commons LLC
TL Street Marketplace NE LLC
Totowa UE LLC
Tower Burlington LLC
Town & Country (CA) Station LP
Town Pointe Associates
TPC Stonewall Investors I LC
TPP 207 Brookhill LLC
TPP Bryant LLC
Trahwen LLC
TREA NW Forum at Carlsbad Owner LLC
Truss Realty Co.
TSO Winchester Station LP
Tucson Shopping Center LLC

Tyler Broadway/Centennial LP
UB Stamford LP
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UG2 Solon OH LP
UH US Lynncroft 2019 LLC
University Mall Realty LLC
University of Louisville Real Estate
Foundation Inc.
Uptown Group LLC
Urstadt Biddle Properties Inc.
US 41 AND I-285 Co. LLC
US REIF Joliet SC Fee LLC
USPP Fischer Market Place LLC
UTC LP
V & V 224 Ltd.
V&V Stores Inc.
Valencia Marketplace I LLC
Valley and Plainfield Associates LP
Valley Hills Mall LLC
Valley Square I LP
VAM Ltd.
Vestar Best In The West Property LLC
VF Center Associates LP
Village Developers
W/S Brunswick Properties II LLC
W/S Hadley Properties II LLC
W-ADP Harvest Junction OP Owner VIII
LLC
Waldorf Shopper's World
Wallace Real Estate Co.
Watchung Square Associates LLC
Water Tower Square Associates
Waterford Lakes Town Center LLC
WBP Central Associates LLC
WCK LC
Weatherford Dunhill LLC
Weingarten Nostat Inc.
Weingarten Realty Investors - Co. 001
West 64th Street LLC
Westgate Mall CMBS LLC
Westminster Crossing East LLC
Wethersfield Shopping Center LLC
WF Kingsbury Center LLC
White Goose LLC
Whitemak Associates

Whitemak Associates & PREIT
Whitestone Eldorado Plaza LLC
Widewaters Group Inc., The
Willowbrook Town Center LLC
Will-Ridge Associates LLC
Windsor Park Estates Silverdale LLC
WM Acquisition Delaware LLC
WM Associates LP
WMG Meadows LLC
Wood Stone Plano Partners LLC
Woolbright Wekiva LLC
WR Partners LLC
WRG Homestead LLC
WRI Mueller LLC
WRI/Raleigh LP
WRI-URS South Hill LLC
Wutsboro Associates LLC
ZP No. 171 LLC

SCHEDULE 1(m)

Lender Advisor

FTI Consulting Inc.
M3 Partners LP

SCHEDULE 1(n)

Letter of Credit Beneficiary

Agua Mansa Commerce Phase I
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
Arch Insurance Co.
BHF International Ltd.
Bissell International Trading
Breville USA Inc.
Chubb - Federal Insurance
CIT Group, The/Commercial Services
Dyson Canada Ltd.
Dyson Inc.
JB Hunt Transport Inc.
Mattel Inc.
Milberg Factors Inc.
Monahan Products LLC
National Cart LLC
Newell Brands Inc.
North American Corp. of Illinois
RXR 620 Master Lessee LLC
Safety National Casualty
Sentry Insurance
Travelers Casualty & Surety Co.
Trisura Insurance
United States Fidelity & Guaranty
Welspun USA Inc.
Whirlpool Corp.

SCHEDULE 1(o)

Letter of Credit Provider

Bank of America NA

JPMorgan Chase Bank NA

SCHEDULE 1(p)

Litigation

Abram, Harwick Chya
AML IP LLC
Amos, Sadina
Anderson, Carol
APS&EE
Augenbaum, Todd
Bell, Ema
Blue Cross Blue Shield (Anthem)
Burt-Deasy, Kelly
CA 5-15 West 125th LLC
CAC Atlantic LLC
Cahill, Doreen
California, State of
Cohen, Judith
Council for Education & Research on
Toxics
Davaco Inc.
Davis, Chuck
Decatur Mall
Design Toscano
Emcor Facilities Services Inc.
Environmental Health Advocates
Floriley Industries
Fox River Commons
Frederick, Randall
Freeman, Alan
Gastelum, Fernando
Georgiou, Katerina
Giebe, Michael
Hayden, Shadi
Hess, Donald
Johnson, Jeffrey
Kelly, Whitney
Kingston, Donette
Lopez, Florencia
Mediant Communications Inc.
Munday, Janice
Newburgh Mall Ventures
Only Kids Apparel LLC
Padilla, Elizabeth
Patrick, Jeremy
Place Services

Raslavich, Anna
Reimer, Ruhi
Richmond, Simon Nicholas
Sawgrass
Schaumburg, Village of (IL)
Si, Pengcheng
Smith, Patricia
Spalding, James
SSS Village at West Oaks
Systems LLC
Team Worldwide Corp.
Topalli, Leutrim
Waite, Joshua
Williams & Frost Specialty Group
World Market of Texas LLC

SCHEDULE 1(q)

Office of the United States Trustee & Judge

Alfaro, Adela
Ardelean, Kirsten K.
Arendas, Francayne D.
Artis, Michael
Bielskie, Lauren
D'Auria, Peter J.
Fuentes, Neidy
Gerardi, David
Green, Tia
Hildebrandt, Martha
Kern, Joseph C.
Kropiewnicki, Daniel C.
McGee, Maggie
Nikolinos, Alexandria
Oppelt, Tina L.
Ortiz-Ng, Angeliza
Schneider, Robert J., Jr.
Shaarawy, Adam
Sponder, Jeffrey
Steele, Fran B.
Stives, James
Vara, Andrew
Ziemer, William J.
Papalia, Vincent F.

SCHEDULE 1(r)

Ordinary Course Professional

AnyBill
Avalara
Crowell & Morning LLP
Deloitte
Epstein Becker & Green PC
Faegre Drinker Biddle & Reath LLP
Greenspoon Marder LLP
Hill Ward & Henderson PA
Huth Reynolds LLP
Jackson Lewis PC
KPMG
Lerner David LLP
Lester Schwab Katz & Dwyer LLP
Mackay Law Inc.
McKool Smith
Morgan Lewis & Bockius LLP
Norton Rose Fulbright US LLP
Osler Hoskin & Harcourt LLP
Perkins Coie LLP
PricewaterhouseCoopers International Ltd.
Pryor Cashman
Riker, Danzig, Scherer, Hyland & Perretti LLP
Transaction Tax Resources Inc.
Vintage Law LLC

SCHEDULE 1(s)

Secured Lender

Bank of America NA
Bank of Montreal
Capital One NA
Goldman Sachs Bank USA
JPMorgan Chase Bank NA
MUFG Union Bank NA
PNC Bank NA
Sixth Street Lending Partners
Sixth Street Specialty Lending Inc.
TAO Talents LLC
TD Bank NA
Truist Bank
Webster Bank
Wells Fargo Bank NA

SCHEDULE 1(t)

Trade

| | |
|--------------------------------------|----------------------------------|
| Accenture LLP | Crossmark Inc. |
| Acosta Inc. | Crystal of America |
| ActionLink Services LLC | Cuisinart Inc. |
| Aden & Anais Inc. | Cybersource Corp. |
| Adobe Systems Inc. | Data Networks |
| Afa Protective Systems Inc. | Datapipe Inc. |
| Akamai Technologies Inc. | Davaco Inc. |
| Apollo Retail Specialists LLC | Deloitte Consulting LLP |
| Applied Predictive | Design Productions |
| Appriss Retail | Displaymax Inc. |
| Artsana USA Inc. | DRM Waste Management Inc. |
| Assemble Partners | Dyson Canada Ltd. |
| Atlas Sign Industries Inc. | Dyson Inc. |
| Babybjorn Inc. | E. Mishan & Sons Inc. |
| Bay Island LLC | Euro-Line Appliances Inc./CA/VDC |
| Beachwaver Co., The | Evenflo Co. Inc. |
| Berkshire Blanket & Home Co. Inc. | Everyday Health Inc. |
| Blendjet Inc. | Exploramed NC7 Inc. |
| Blue Yonder Inc. | F 3 Metalworx Inc. |
| Breville USA Inc. | Facebook Inc. |
| Bridgetree LLC | Federal Heath Sign Co. LLC |
| Britax Child Safety Inc. | Federated Service Solutions |
| Broadridge | First Data Corp. Integrated Pay |
| Butterblu LLC | Fisher Price Baby Gear |
| Caliber Americas LLC | Fisher Price Toys |
| Caraway Home Inc. | Flexprint LLC |
| Carpenter Co. | Fridababy LLC |
| Carrier Corp. | Funder America Inc. |
| CCA & B LLC | GFA Inc. |
| Cella Inc. | Gibson Overseas Inc. |
| Centric Software Inc. | Ginsey Industries Inc. |
| Chain Store Maintenance Inc. | Gotham Technology Group LLC |
| Cisco Systems Capital Corp. | Granite Telecommunications LLC |
| CitrusAd International Inc. | Hallmart Collectibles Inc. |
| Cleary Gottlieb Steen & Hamilton LLP | Halo Innovations Inc. |
| Comfort Revolution | Halo Innovations Inc./VDC |
| Comm Works LLC | Hilco Merchant Resources LLC |
| Commerce Technologies LLC | Himatsingka America Inc. |
| Commission Junction Inc. | Holt Construction Corp. |
| Continental Web Press Inc. | Homedics USA LLC |
| Copper Pearl Inc. | Hudson's Holiday Helpers |
| Coway USA Inc. | IBM Corp. TR4 |

IDX LLC
Inside Edge Commercial Interior Services
LLC
Intelligrated Systems LLC
Intersoft Data Labs Inc.
Iron Mountain Records Management
Services
Itential Inc.
JB Hunt Transport Inc.
Jonathan Y Designs Inc.
KAZ USA Inc. PUR
KDM POP Solutions Group
Keeco LLC / Poly-Filled Bed Pillow
Kepler Group LLC
Keurig Green Mountain Inc.
KitchenAid Portable Appliances
Knot Worldwide Inc., The
Kone Inc.
KPMG LLP
KPRS Construction Services Inc.
Kreber Inc.
Krups Rowenta Inc.
Lennox National Account Services Inc.
Levtex LLC
Lifetime Brands Inc.
Logixal Inc.
M Booth & Associates LLC
Madix Inc.
Manhattan Associates Inc.
Marlite Inc.
MCG Architecture
Merchsource LLC
Merkle Inc.
Metro One Loss Prevention Services Group
Inc.
Microsoft Online Inc.
Million Dollar Baby/VDC
Mirakl Inc.
Mle Development Ltd.
Mobile Mini Texas Ltd.
Modern Space Pacific Services
Morning Consult LLC, The
My Move LLC
Narrativ Co. Inc., The
National Tree Co.
Navco Security Systems

NCR Corp.
Newell Brands Canada ULC/CA/VDC
Noritake/VDC
North American Corp.
NTT America Inc.
OMI Industries Inc.
One Network Enterprises Inc.
Oracle America Inc.
Pem America Inc.
Philips Consumer Lifestyle BV
Ping Identity Corp.
Pinterest Inc.
Place Services Inc.
Premier Workforce Inc.
PRGX USA Inc.
Pros Choice Beauty Care Inc.
Quantum Metric Inc.
Rackspace Hosting Inc.
Redwood Supply Chain Solutions
Resource Plus of North Florida Inc.
ReStore Capital LLC
Richards Homewares Inc.
Riskified Inc.
RR Donnelley & Sons Co.
Ryder Integrated Logistics Inc.
Safavieh Inc.
Sailpoint Technologies Inc.
Salesforce.Com Inc.
Sama Plastics Corp.
SAS Institute Inc.
SBC Advertising Ltd.
Schneider Logistics Inc.
SF Home Decor LLC
Sharkninja Operating LLC
Simply Mommy LLC/Snuggle Me
Skip Hop Inc.
Spin Master Inc.
St. George Distribution Corp.
Storflex Fixture Corp.
Studio Mococo LLC
Sumologic Inc.
Sun Industrial Inc.
Sunbeam Products Inc./Calphalon
Swiftwin Solutions Inc.
Tata Consultancy Services Ltd.
Tealium Inc.

Technibilt Ltd.
Tempur-Pedic North America LLC
Teradata Corp. Inc.
Testrite Products Corp.
Tineco Intelligent Inc.
Tms Construction Inc.
Toshiba GCS
Tyco Integrated Security LLC
Udisense Inc./Nanit
United Rentals Inc.
US Maintenance
VeriFone Inc.
Verizon Business Network Services Inc.
Verizon Wireless Services LLC
Vornado Air LLC
Walker Edison Furniture Co. LLC
Wamsutta
Werner National LLC
Wesco Services LLC
William Carter Co.
Williams & Frost Specialty Group
Wilton Industries Inc.
World Distribution Services
Wunderkind Corp.
Yard NYC
Zadro Inc.
Zemoga Inc.
Zipline LLC

SCHEDULE 1(u)

UCC Lien

American Greetings Corp.
Dimension Data North America Inc.
Hallmark Marketing Co. LLC
JPMorgan Chase Bank NA
Papyrus-Recycled Greetings Inc.
Somerset Capital Group Ltd.
Voxx Accessories Corp.

SCHEDULE 1(v)

Unsecured Noteholder

1832 Asset Management LP
AllianceBernstein LP (US)
Alta Capital Management LLC
Altrius Capital Management Inc.
Ameritas Life Insurance Corp. of New York
APG Asset Management US Inc.
AQS Asset Management LLC
Aristotle Capital Management LLC
Asset Allocation & Management Co. LLC
Aviary Capital Enterprises Inc.
Banco de Sabadell SA
Bank of America Merrill Lynch Proprietary
Trading
Barclays Capital Inc.
Bivium Capital Partners LLC
BlackRock Advisors LLC
Blackstone Liquid Credit Strategies LLC
BlueCrest Capital Management (U.K.) LLP
BNP Paribas Asset Management France
BNP Paribas Securities Corp.
BondBloxx Investment Management Corp.
BVK- Beamtenversicherungskasse des
Kantons Zurich
Cable Car Capital LLC
California Public Employees Retirement
System
Canal Insurance Co.
CapitalatWork Foyer Group SA
Carillon Tower Advisers Inc.
CastleKnight Management LP
Catholic Family Fraternal of Texas
Chartwell Investment Partners LLC
Chicago Capital LLC
CIGNA Investments Inc.
Citigroup Global Markets Inc.
Croatian Fraternal Union of America
CTC Alternative Strategies Ltd.
DBX Advisors LLC
Deutsche Bank Securities Inc.
Diamond Insurance Group Ltd.
FBL Investment Management Services Inc.
Fidelity Management & Research Co. LLC

Finlabo SIM SpA
Flow Traders U.S. LLC
Foxhill Capital Partners LLC
Franklin Advisers Inc.
GIA Partners LLC
Goldman Sachs Asset Management LP (US)
GSO Capital Partners LP
Healthcare of Ontario Pension Plan
Highbridge Capital Management LLC
Hotchkis & Wiley Capital Management
LLC
HSBC Bank PLC
International City Management Association
Retirement Corp.
Invesco Advisers Inc.
Invesco Capital Management LLC
JPMorgan Investment Management Inc.
JPMorgan Securities LLC
KSKJ Life American Slovenian Catholic
Union
Lawson Kroeker Investment Management
Inc.
LM Capital Group LLC
Lombard Odier Asset Management Europe
Ltd.
MacKay Shields LLC
Manhattan Life Insurance
Manning & Napier Advisers LLC
Marathon Asset Management Ltd.
Mellon Investments Corp.
Millennium Advisers LLC
Miller Value Partners LLC
Mirabaud Asset Management Ltd.
Mont Blanc Capital Management AG
Morgan Stanley & Co. LLC
Murchinson LP
Muzinich & Co. Inc.
Napier Park Global Capital (US) LP
New Jersey, State of, Division of Investment
New York, City of (NY), Comptroller's
Office
Northern Trust Global Investments Ltd.

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safra Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisers Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(w)

Utility Provider

| | |
|--|--|
| Aberdeen, Town of (NC) | Auburn, Town of |
| Abilene, City of (TX) | Augusta Utilities Department |
| AES Indiana | Aurora Water |
| AES Ohio | Austin, City of (TX) |
| Aiken, City of (SC) | Autoridad de Acueductos y Alcantarillados (Central) |
| Alabama Power Co. | Avista |
| Albuquerque Bernalillo County | Avondale, City of (AZ) |
| Alderwood Water & Wastewater District | AW Billing Services LLC |
| Alectra Utilities | Bakersfield, City of (CA) |
| Alectra Utilities Corp. | Baldwin EMC |
| Alexandria, City of (LA) | Bangor Natural Gas |
| Alliant Energy IPL | Bangor Water District |
| Alliant Energy WP&L | Baton Rouge Water Co. |
| Alliant Energy WPL | BC Hydro |
| Altamonte Springs, City of (FL) | BCWSA |
| Altoona Water Authority | Beaches Energy Services |
| Ameren Illinois | Beaufort Jasper |
| Ameren Missouri | Beaumont, City of |
| American Electric Power | Beaverton, City of |
| American Water & Energy Savers | Bel Air, Town of (MD) |
| American Water Works Co. Inc. | Belleville, City of (Ontario) |
| Ammon, City of (ID) | Bellingham, City of (WA) |
| Ann Arbor, City of (MI), Water Utilities | Bend, City of (OR), Utilities |
| Antioch, City of | Benton PUD |
| Appalachian Power | Berkshire Gas Co. |
| Apple Valley, City of (MN) | Beverly Hills Water Department |
| APS | BGE |
| Aqua Illinois Inc. | Billings, City of (MT) |
| Aqua Indiana | Bismark, City of (ND), Water Department |
| Aqua New Jersey | Black Hills Energy |
| Aqua Ohio Inc. | Boca Raton, City of (FL) |
| Aqua Pennsylvania | Boise City Utility Billing |
| Aquarion Water Co. of CT | Bossier City Utilities Department |
| Arkansas Oklahoma Gas Corp. | Bowling Green Muni Utilities |
| Arnold Line Water | Boynton Beach, City of (FL) |
| Asheville, City of (NC) | Bozeman, City of (MT) |
| Ashwaubenon Water & Sewer Utilities | Bradley, Village of (IL) |
| ATCO Energy | Braintree Electric Light Department |
| Atlanta, City of (GA) | Braintree Water & Sewer Department |
| Atlantic City Electric | Brantford Power Inc. |
| Atmos Energy | Brantford, City of (Ontario) |
| Auburn Water District | Brazoria County Mud #6 |
| Auburn, City of | |

Brick Township MUA
Brighton, City of
BrightRidge
Bristol Tennessee Essential Service
Bristol, City of (TN), Finance Department
Brixxmor Holdings 11 SPE LLC
Brodhead Creek Regional Authority
Brookfield, City of (WI), Utilities
Broward County Water & Wastewater Services
Brunswick Glynn County Joint
Buena Park, City of (CA)
Buford, City of (GA)
Burlington, City of (NC)
Burlington, Town of
Butler County Water & Sewer Department
Butler, Borough of (NJ)
California Water Service
California Water Service Co.
Cambridge, Corporation of the City of (Ontario)
Canton Township Water Department
Cape Coral, City of (FL)
Cape Fear Public Utility Authority
Capital Electric Cooperative Inc.
Carbondale Water & Sewer
Carle Place Water District
Carroll Electric Cooperative Corp.
Cary, Town of (NC)
Cascade Natural Gas
Caseyville Township Sewer
Cass County Electric Cooperative
Cedar Rapids Municipal Utility
Centerpoint Energy
Central Arkansas Water
Central Hudson Gas & Electric Corp.
Central Maine Power
Chandler, City of (AZ)
Charles County Government
Charleston Water System
Charlotte, County of (FL), Utilities
Charlottesville, City of (VA)
Charter Township of Chesterfield
Charter Township of Meridian
Chattanooga Gas
Chattanooga, City of (TN)

Chesterfield, County of (VA)
Chicago Ridge, Village of (IL)
Christiansburg, Town of (VA)
Chugach Electric Association
Citizens Energy Group
Citizens Westfield Utilities
City Utilities
City Water, Light & Power
Clackamas River Water
Claremont, City of (NC)
Clark County Water Reclamation District
Clark Public Utilities
Clarksville Department of Electricity
Clarksville Gas & Water
Clarksville Wastewater Treatment Department
Clearwater, City of
Cleco Power LLC
Cleveland, City of (OH), Division of Water
Coachella Valley Water District
Coast EPA
Cocoa, City of (FL)
Coeur d'Alene, City of (ID)
Cole MT San Marcos TX LLC
College Station Utilities
Collier County Utilities
Colonie, Village of (NY), Water District
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
Columbia Gas of Virginia
Columbia, City of (MO)
Columbus Water Works
ComED
Con Edison
Concord, City of (NH)
Connecticut Natural Gas Corp.
Connecticut Water Co., The
Conroe, City of (TX)
Conservice
Consolidated Edison Co. of NY
Consolidated Utility District
Consolidated Waterworks Dist 1
Consumers Energy

Contra Costa Water District
Coral Springs Improvement District
Coralville, City of (IA)
Core Electric Cooperative
Corpus Christi, City of (TX)
Cortlandt, Town of (NY)
Coserv
Cowlitz PUD
CPS Energy
Crystal Lake, City of (IL)
Cuivre River Electric Cooperative
Dakota Electric Association
Dallas, City of (TX)
Daly City, City of (CA)
Danvers, Town of (MA)
Danvers, Town of (MA), Water & Sewer
Daphne Utilites
Dartmouth, Town of (MA)
Davenport, City of
Dayton Power & Light Co.
Daytona Beach, City of (FL)
Dedham Westwood Water District
Delmarva Power
Delray Beach, City of (FL)
Delta, Charter Township of (MI)
Denton, City of (TX)
Denver Water
Destin Water Users Inc.
Diberville, City of (MS)
Dillon, Town of (CO)
Direct Energy Business LLC
Direct Energy Regulated Services
Dixie Electric Cooperative Inc.
Dominion Energy Inc.
Dominion Energy Ohio Inc.
Dominion Energy South Carolina Inc.
Dominion Energy Virginia Inc.
Dothan Utilities
Dothan, City of (AL)
Downers Grove Sanitary District (IL)
Downers Grove, Village of (IL)
Downey, City of (CA)
DTE Energy Co.
Dublin San Ramon Services District
Dubuque, City of (IA)
Duke Energy Corp.

Duke Energy Corp., Payment Processing
DuPage County Public Works
Duquesne Light Co.
Durham, City of (NC)
East Brunswick Township Water Sewer
East Hanover, Town of (NJ)
East Lampeter, Township of (PA)
Easton Suburban Water Authority (PA)
Eastward Energy Inc.
Edmond, City of (OK)
El Paso Electric
El Paso Water Utilities Inc.
Electric City Utilities
Elexicon Energy
Elizabethtown Gas Co.
Elizabethtown, City of (KY), Utilities
Elmsford, Village of (NY)
Enbridge
Enbridge Gas Distribution Inc.
Enbridge Gas Inc.
Energie NB Power
Energy West Montana Inc.
Energy+ Inc.
Engie Resources LLC
ENMAX
Enstar Group Ltd.
Entergy Corp.
Entergy Texas Inc.
EPB Ltd.
EPCOR Electricity Distribution Inc.
EPCOR Inc.
Erie, County of (OH), Sewer & Water
Eugene Water & Electric Board
Euless, City of (TX)
Eureka, City of (CA)
Evergy Inc.
Eversource Energy
Fairclough Propane
Fairfax Water
Fargo, City of (ND)
Fayetteville Public Works Commission
Federal Realty Investment Trust
First Real Estate Investment Trust
Flathead Electric Cooperative Inc.
Flint Electric Membership Corp.
Florence Utilities Dept.

Florence, City of
Florida City Gas
Florida Power & Light Co.
Florida Power & Light Northwest FL
Florida Public Utilities Co. Inc.
Flower Mound, Town of (TX)
Flowood, City of (MS)
Fort Bend Co. Water Control &
Improvement District #2
Fort Collins Utilities
Fort Lauderdale, City of (FL)
Fort Wayne, City of (IN), Water Utilities
Fort Worth, City of (TX), Water Department
FortisBC Electricity
FortisBC Natural Gas
Foxborough, Town of (MA)
Frankfort, Village of (NY)
Franklin, City of (IN), Board of Public
Works
Frederick, County of (MD)
Fredericksburg, City of
Fredericton, City of (New Brunswick)
Fresno, City of (CA)
Frisco, City of (TX)
Fruitland Mutual Water Co.
Fruitport, Charter Township of (MI)
Gainesville Regional Utilities
Gainesville, City of
Gas Co., The
Gastonia, City of (NC)
Geneva, City of
Georgia Natural Gas Co.
Georgia Power Co.
Gilbert, Town of (AZ)
Glendale, City of (CA)
Glendora, City of (CA)
Glenwood Springs, City of (CO)
Golden State Water Co.
Gordons Corner Water Co.
Government Services Union
Grand Chute Utilities
Grand Island, City of (NE), Utilities
Grand Traverse, County of (MI), Dept. of
Public Works
Greater Peoria Sanitary District
Green Mountain Power Corp.

Greenlawn Water District
Greensboro, City of (NC)
Greenville Utilities Commission
Greenville Water
Greenwood Sanitation Dept.
GRI-EQY Presidential Markets LLC
Gulf Power Co.
Gulf Shores, City of (AL)
Gurnee, Village of (IL)
Hadley, Town of
Hamilton, Township of (NJ)
Hardin, County of (KY), Water District #2
Harker Heights, City of (TX)
Harpeth Valley Utilities District
Harrisonburg Electric Commission
Harrisonburg, City of (VA)
Hattiesburg, City of (MS)
Hawaiian Electric Co.
Helena, City of (MT)
Hempstead, Town of (NY), Department of
Water
Henrico, County of (VA), Utility
Hernando, County of (FL), Utilities
Department
Hialeah, City of (FL)
Hickory, City of (NC)
Hill Management Services Inc.
Hillsborough, County of (FL), Board of
County Commissioners
Hingham Municipal Lighting Plant
Hixson Utility District
Holland Board of Public Works
Holland Charter, Township of (MI)
Honolulu, City & County of (HI)
Hope Gas
Hot Springs, City of (AK), Municipal
Utilities
Houston, City of (TX)
Howard, County of
HRSD
Huber Heights, City of (OH)
Humble, City of (TX)
Hummels Wharf Municipal Authority
Huntsville, City of (AL), Utilities
Hurst, City of (TX), Utility Billing
Hyannis Water System

Hydro One Networks Inc.
Hydro Ottawa
Idaho Power
Illuminating Co., The
Imperial Irrigation District
Independence, City of (MO)
Indian River, County of (FL), Utilities
Indiana American Water Co Inc.
Indianapolis Water Co.
Intermountain Gas Co.
Iowa American Water
Irving Energy
Issaquah, City of (WA)
Ithaca, City of (NY)
IVT Parke Cedar Park LLC
Jackson County Water & Sewerage
Authority
Jackson EMC
Jackson Energy Authority
Jackson, City of
Jacksonville, City of (FL)
JCP&L
JEA
Jersey Central Power & Light
JLP Cranberry Equity LLC
Johnson City Utility System
Johnson, County of (KS), Wastewater
Johnson, County of (KS), Water District 1
Joliet, City of (IL)
Joplin, City of (MO)
Jordan Tax Service Inc.
Jupiter Town of (FL)
Kalispell, City of (MT)
Kamloops, City of (British Columbia)
Kansas Gas Service
KCP&L
Keizer, City of (OR)
Kennewick, City of (WA)
Kentucky American Water
Kissimmee Utility Authority
Kitchener Wilmot Hydro Inc.
Kitchener, Corporation of the City of
(Ontario)
Kitsap, County of (WA), Public Works
Knoxville Utilities Board
La Habra, City of (CA)

La Plata Electric Association Inc.
Lady Lake, Town of (FL)
Lafayette, City of
Lake Apopka Natural Gas District
Lake Charles, City of (LA)
Lake Worth, City of
Lake, County of (OH), Department of
Utilities
Lake, County of (OH), Department Public
Works
Lakeland, City of (FL)
Lakewood, City of
Lakewood, City of (FL), Water District
Lansing Board of Water & Light
Las Cruces, City of (NM)
Lawton, City of (OK), Utility Services
LCEC
Lee, County of (FL), Utilities
Lenoir City Utilities Board
Leominster, City of (MA)
Lethbridge, City of (Alberta)
Lewisville, City of (TX)
Lexington Fayette Urban County
Government
LG&E & KU Energy LLC
Liberty Utilites
Liberty Utilities
Liberty Utilities Co.
Liberty Utilities Georgia
Liberty Utilities New Hampshire
Liberty Utilities New York
Lincoln Electric System
Livingston, Town of (NJ)
Logan, Township of
London Hydro
Longmont, City of (CO)
Longview, City of (WA)
Los Angeles, City of (CA), Department of
Water & Power
Los Angeles, County of (CA)
Loudoun Water
Louisville Gas & Electric
Louisville Water Co.
Loveland, City of (CO)
Lubbock, City of (TX)
Luma Energy

LUS
Lynchburg, City of (VA), Utility Billing
Lynnwood, City of (WA)
Madison Gas & Electric
Madison Suburban Utility District
Maine Natural Gas
Manatee County Utilities Department
Manchester, Town of
Mandeville, City of (LA)
Manhattan, City of (KS)
Manitoba Hydro
Mansfield, City of (TX)
Maple Grove, City of (MN)
Marietta Power Water
Marin Municipal Water District
Marina Coast Water District
Maritime Electric
Martin County Utilities
Maryland American Water
McKinney, City of (TX)
Medicine Hat, City of (Alberta)
Memphis Light Gas & Water Division
Mequon, City of (WI)
Merchantville Pennsauken Water
Meridian, City of
Mesa, City of (AZ)
Mesquite, City of (TX)
Metro Water Services
Metropolitan Domestic Water Improvement
District (AZ)
Metropolitan St. Louis Sewer District
Metropolitan Utilities District
Miami Dade Water Sewer Department
Mid Carolina Electric Cooperative
Midamerican Energy Co.
Midamerican Energy Services
Middle Tennessee Electric
Middlesex Water Co.
Midland, City of (MI), Water Department
Milford Sewer Department
Milford Water Department
Mineola, Village of (NY)
Minnesota Energy Resources
Mishawaka Utilities
Missoula, City of (MT)
Missouri American Water

Modesto Irrigation District
Monarch Utilities
Monongahela Power
Monroe County Water Authority
Monroe, City of
Monroeville Municipal Authority
Monrovia, City of (CA)
Montana Dakota Utilities Co.
Montgomery Water Wrks & Sewer
Moore, City of (OK)
Morehead City, Town of (NC)
Morgantown Utility Board
Moscow, City of (ID)
Moulton Niguel Water
Mount Laurel MUA
Mount Pleasant Waterworks
MTMSA
Municipality of Bethel Park
Myrtle Beach, City of (FL)
Naperville, City of (IL)
Nashua Waste Water System
Nashville Electric Service
National Exemption Service
National Fuel Gas Co.
National Grid
NB Power
New Jersey American Water
New London, City of
New Mexico Gas Co.
New York City, City of (NY), Water Board
New York State Electric & Gas Corp.
Newburgh, Town of (NY)
Newmarket Tay Power Distribution Ltd.
Newport News Waterworks
Newport, City of
Newtown Artesian Water Co.
Nicor Gas
Nipsco
NJ Natural Gas Co.
Noblesville, City of (IN), Utilities
Normal, Town of (IL)
Norman, City of (OK)
North Attleborough Electric Department
North Attleborough, Town of (MA)
North Brunswick, Township of (NJ)
North Little Rock Electric

North Shore Gas
North Springs Improvement District
North Wales Water Authority
Northeast Ohio Region Sewer District
Northglenn, City of (CO)
Northville Township Water Department
Northwestern Energy
Northwestern Water & Sewer District
Nova Scotia Power Inc.
Novec
Novi, City of (MI)
NV Energy
NW Natural
Oakville Hydro
Ocala, City of (FL)
Oceanside, City of (CA)
Oconee County Water Resources
O'Fallon, City of (MO)
OGE
Ohio Edison
Okaloosa Gas District
Oklahoma Electric Cooperative Inc.
Oklahoma Natural Gas
Oklahoma, City of (OK)
Olivenhain Municipal Water District
Olympia, City of (WA)
Omaha Public Power District
Opelika Power Services
Opelika Utilities
Orange & Rockland
Orange County Water Resource
Commission
Orange, City of (FL), Utilities
Orem, City of (UT)
Orlando Utilities Commission
Osage Beach, City of (MO)
Ottawa, City of (Ontario)
Pacific Gas & Electric Co.
Pacific Power
Padre Dam Municipal Water District
Paducah Power System
Paducah Water
Palm Beach, County of (FL), Water Utility
Department
Palmetto Electric Cooperative
Palmetto Utilities Inc.

Paramount Newco Realty LLC
Paramus, Borough of (NJ)
Pasadena Water & Power
Pasadena, City of (CA), Water Department
Passaic Valley Water Commission
Pearl River Valley EPA
Peco Energy
Peco Payment Processing
Pedernales Electric Cooperative Inc.
Peel, Regional Municipality of (Ontario)
Pembroke Pines, City of (FL)
Penn Power
Pennichuck Water
Pennsylvania American Water
Pennsylvania Electric Co.
Peoples
Peoples Gas
Peoria, City of (IL)
Pepco
Perrysburg, City of (OH)
Petoskey, City of (MI)
PG&E
PGE
Pharr, City of (TX)
Phoenix, City of (AZ)
Piedmont Natural Gas
Pierce, County of (WA), Sewer
Pinellas, County of (FL), Utilities
Pittsfield, City of (MA)
Plano, City of (TX)
Plattsburgh, Town of (NY), Water & Sewer
Plymouth, Town of (MA)
PNM Resources Inc.
Port Arthur, City of (TX)
Portage, City of (IN)
Portland General Electric Co.
Portsmouth, City of (VA)
Potomac Edison Co., The
PowerStream Energy Services
PP&L Inc.
PPL Electric Utilities Corp.
PPL Utilities
Prince William County Service Authority
Inc.
Promenade Delaware LLC
PSE&G Co.

PSEG Long Island LLC
PSNC Energy
Public Service Co. of North Carolina
Public Service Co. Of Oklahoma
Public Utility District 1 Skagit Co.
Pueblo Board of Waterworks
Puget Sound Energy Inc.
Puyallup, City of (WA)
Queen Creek, Town of (AZ)
Quincy, City of (IL)
Raleigh, City of (NC)
Ramsey Board of Public Works
Rancho California Water District (CA)
Rapid City, City of (SD), Utility Billing Office
Raynham Center Water District
Realpage Utility Management Inc.
Red Deer, City of (Alberta)
Redding, City of (CA)
Redlands, City of (CA)
Redwood City, City of (CA)
Regina, City of (Saskatchewan)
Rehoboth Beach, City of (DE)
Reno, City of (NV), Utilities Department
Rhode Island Energy
Rib Mountain Sanitary District
Richmond, City of (VA)
Riverside Public Utilities
Riviera Utilities
Roanoke Gas Co.
Rochester Gas & Electric Corp.
Rochester Hills, City of (MI), Water & Sewer
Rochester Public Utilities
Rockaway Township Municipal Utility
Rockland Electric Co.
Rockwall, City of (TX)
Rocky Mountain Power Inc.
Rosemont Commons Delaware LLC
Roseville, City of (CA)
Roseville, City of (CA), Water Department
Round Rock, City of (TX)
Rutland, City of (VT)
Sacramento Municipal Utilities District
Sacramento Municipal Utility District
Sacramento, County of (CA), Utilities

Saginaw Charter Township Water Department
Salem, Town of (NH)
Salt Lake City, City of (UT), Public Utilities
San Antonio Water System
San Diego Gas & Electric Co.
San Dieguito Water District
San Luis Obispo, City of (CA)
San Marcos, City of (TX)
Sandpiper Energy Inc.
Sandy, City of (UT)
Santa Clara, City of (CA)
Santa Cruz, City of (CA), Municipal Utilities
Santa Fe, City of (NM)
Santa Margarita Water District
Santa Rosa, City of (CA)
Santee Cooper
Sarasota, County of (FL), Public Utilities
Saskatoon, City of (Saskatchewan)
SaskEnergy
SaskPower
Savannah, City of (GA)
Sawnee Electric Membership Foundation Inc.
SCE&G
Schaumburg, Village of (IL)
Schererville, Town of (IN)
Seacoast Utility Authority
Seal Beach, City of (CA)
Seattle, City of (WA)
Sebring, City of (FL)
SECO Energy Corp.
Selma, City of (CA)
SEMCO ENERGY Gas Co.
Shenandoah Valley Electric Cooperative Inc.
Sherman, City of (TX)
Shreveport, City of (LA)
Silverdale Water District
Sioux City (IA)
Sioux Falls Utilities
Skokie, Village of (IL)
Snohomish County Public Utility District
Socalgas
Somerville, City of (MA)

South Carolina Electric & Gas
South Jersey Gas Co.
Southaven, City of (MS)
Southeast Gas
Southern California Edison Co.
Southern California Gas Co.
Southern Connecticut Gas Co., The
Southern Maryland Electric Cooperative
Inc.
Southington, Town of (CT)
Southington, Town of (CT), Water
Department, Board of Water
Commissioners
Southlake, City of (TX), Water Utilities
Southwest Gas Holdings Inc.
Southwestern Electric Power Co.
Sparks, City of (NV)
Spartanburg Water System
Spire Inc.
Spotsylvania, County of (VA), Treasurer
Spring, Town of (PA)
Springfield, City of (MO), Utilities
SRLLC SG Fort Collins LLC
SRP
St. Johns, County of (FL), Utility
Department
St. Mary's County Metropolitan
Commission
St. Petersburg, City of (FL)
Standard Waste Services
Stark, County of (OH), Metropolitan Sewer
District
Sterling Heights, City of (MI), Water
Strathcona, County of (Alberta)
Suffolk County Water Authority Inc.
Summit Natural Gas of Missouri Inc.
Summit Township Sewer Authority
Summit Township Water Authority
Summit Utilities Arkansas Inc.
Summit Utilities Oklahoma Inc.
Sunrise, City of (FL)
Superior Propane
Surprise, City of (AZ)
Tacoma, City of (WA)
Tacoma, City of (WA), City Treasurer
Tallahassee, City of (FL)

Tampa Electric Co.
Taunton Municipal Lighting Plant
Taylor, City of (MI), Water Department
TECO Energy Inc.
Teco Peoples Gas
Temple, City of (TX)
TEMUA
Tennessee American Water Co.
Terrebonne Parish Consolidated
Government
Texarkana Water Utilities
Texas Gas Service Co. Inc.
Think Utility Services Inc.
Thornton, City of (CO)
Thoroughbred Village
Tigard, City of (OR)
Toho Water Authority
Toledo Edison Co., The
Toledo, City of (OH), Department of Public
Utilities
Tombigbee Electric Power Association
TOMSA
Topeka, City Of (KS)
Toronto Hydro Electric System Ltd.
Torrance, City of (CA), Utilities
Totowa, Borough of (NJ)
Tri-county Electric Cooperative Inc.
Troy, City of (MI), Water
Truckee Meadows Water Authority
Tucson Electric Power Co.
Tucson, City of (AZ), Utility Lockbox
Tukwila, City of (WA)
Tulsa, City of (OK), Utilities
Tupelo, City of (MS), Water & Light
Tuscaloosa, City of (AL), Water Sewer
Twin Falls, City of (ID)
TXU Electric Co. Inc.
Tyler, City of (TX)
UGI Central Penn Gas Inc.
UGI South
UGI Utilities Inc.
United Illuminating Co., The
United Power Inc.
United Water Delaware Inc.
Unitil Corp.
UNS Gas Inc.

Upland, City Of (CA)
Urstadt Biddle Properties Inc.
Utilities Kingston
Valdosta, City of (CA)
Vallejo, City of (CA)
Valparaiso City Utilities
Vancouver, City of (WA), Utilities
Veolia Water Delaware
Veolia Water Idaho
Veolia Water New Jersey
Veolia Water New York
Veolia Water Pennsylvania
Versant Power
VGS
Victor, Town of (NY), Sewer District
Victoria, City of (TX), Utility Billing Office
Virginia Natural Gas Inc.
Visalia, City of (CA)
Waco, City of (TC), Water Office
Walker, City of (MI)
Walla Walla, City of (WA)
Walton Electric Membership Corp., The
Ward 2 Water District
Warner Robins, City of (GA), City Hall
Washington Gas Light Co.
Washington, City of (UT)
Water Tower Square Associates
Wayne, Township of
We Energies
Weatherford, City Of (Tx)
Webster, City of (TX)
Weir River Water System
West Des Moines Water Works
West Harris, County of (TX), Mud 5
West Melbourne, City of (FL), City Hall
West Penn Power Co.
Western Allegheny, County of (PA),
Municipal Authority
Western Virginia Water Authority
Westland, City of (MI), Water Billing
Westminster, City of (CA)
White Lake, Township of (MI), Water
Department
Wichita Falls, City of (TX)
Wichita, City of (KS)
Wildwood, City of (FL), Water Utility

Williston, Town of (VT)
Willowbrook, Village of (IL)
Wilmette, Village of (IL)
Wilson, City of (NC)
Wilton, Town of (NY)
Winnipeg, City of (Manitoba)
Winston-Salem, City of (NC)
Winter Garden, City of (FL)
Wisconsin Public Service Corp.
Withlacoochee River Electric Cooperative
Inc.
Woodbury, City of (MN)
Woodlands Water Mud# Metro
Wright Hennepin Cooperative Electric
Association
WSSC Water
Xcel Energy Inc.
Yorba Linda Water District

SCHEDULE 2

Disclosure List

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity that is a Cole Schotz Client | Status of Representation |
|---|--|---------------------------------|
| Blackstone Liquid Credit Strategies, LLC | Link Logistics | Affiliate of Current Client |
| Invesco Capital Management, LLC | Invesco CMI Investments | Former Client |
| Invesco Advisers, Inc. | Invesco CMI Investments | Former Client |
| Marathon Asset Management, LTD | Marathon CRE 2018-FL1 | Current Client [*] |
| California Public Employees Retirement System | The People of the State of California | Former Client |
| California/ the People of the State of California | The People of the State of California | Former Client |
| Paramount Newco Realty LLC | FM Red Owner | Affiliate of Current Client |
| Paramount Newco Realty LLC Upland | FM Red Owner | Affiliate of Current Client |
| Paramount Plaza at Brick LLC | Paramount Plaza at New Brite LLC Paramount Plaza at Mifflin LLC Paramount Plaza at Lincoln LLC | Affiliate of Current Client |
| City of Denton | City of Denton | Former Client |
| Anderson, Carol | Carol Anderson, Trustee for Ferris & Lenor Saydah Trust | Current Client |
| RPT Realty L.P. | RPT Realty | Current Client |
| Ramsey Interstate Center LLC | Ramsey Interstate Center | Current Client ^{**} |
| Ramsey Interstate Center LLC | Gabrellian Associates | Current Client |

^{*} Cole Schotz has an advance waiver permitting it to appear adverse to those clients marked with one asterisk.

^{**} Cole Schotz has previously represented those Clients marked with two asterisks adverse to one or more of the Debtors in matters wholly unrelated to these chapter 11 cases.

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity that is a Cole Schotz Client | Status of Representation |
|---|---|---------------------------------|
| Urstadt Biddle Properties Inc. | Urstadt Biddle Properties | Affiliate of Former Client |
| Urstadt Biddle Properties | UB Bloomfield I | Affiliate of Former Client |
| First Real Estate Investment Trust of NJ | First Real Estate Investment Trust of New Jersey | Former Client |
| First Real Estate Investment Trust of NJ | Hekemian & Company | Current Client |
| Oak Street Investment Grade Net Lease Fund Series 2021-1, LLC | Oak Street Real Estate | Former Client |
| UE 675 Paterson Avenue LLC | Urban Edge Properties | Former Client |
| UE 675 Route 1 LLC | Urban Edge Properties | Former Client |
| Totowa UE LLC | Urban Edge Properties | Former Client |
| Morris Plains Holding UE LLC | Urban Edge Properties | Former Client |
| Manalapan UE, LLC | Urban Edge Properties | Affiliate of Former Client |
| Seritage SRC Finance LLC | Seritage SRC Finance | Current Client |
| UTC, LP | Seritage SRC Finance | Affiliate of Current Client |
| Valley and Plainfield Associates, L.P. | Valley & Plainfield Edward Croman | Current Client |
| Sanzari 89 Associates LP | Alfred Sanzari | Current Client |
| Middletown Shopping Center I, LP | Vornado Realty Trust | Affiliate of Former Client |
| UE 675 Paterson Avenue LLC | Vornado Realty Trust | Affiliate of Former Client |
| Levin Management Corporation | Levin Management | Current Client |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity that is a Cole Schotz Client | Status of Representation |
|--------------------------------------|---|---------------------------------|
| Levin Management Corporation | Post Road Plaza Fee, LLC | Affiliate of Former Client |
| RREEF America REIT II Corp. MM | RREEF Management | Affiliate of Former Client |
| Seaview Acquisition LLC | Seaview Acquisitions | Current Client |
| Donahue Schriber Realty Group, L.P. | Donahue Schriber Realty | Current Client |
| DS Properties 18 LP | Donahue Schriber Realty | Current Client |
| GLP Flint LLC | GLP US Management II | Current Client |
| Flagler S.C., LLC | Flagler Systems Management | Current Client |
| Valley Square I, L.P. | Allied Properties | Affiliate of Current Client |
| DeRito/Kimco Riverview, LLC | Derito/Kimco Riverview: Kimco Realty | Current Client |
| GM Realty of Bangor, LLC | GM Realty of Bangor, LLC | Current Client |
| SEP Augusta, LLC | SEP Augusta, LLC | Current Client |
| Equity One (Florida Portfolio) LLC | Equity One | Former Client |
| Equity One (Northeast Portfolio) LLC | Equity One | Former Client |
| Equity One (Southeast Portfolio) LLC | Equity One | Former Client |
| LTC Retail, LLC | LTC Retail Owner, LLC | Former Client |
| Riskified Inc | Riskified Inc. | Current Client |
| Riskified Inc | Riskified Ltd. | Affiliate of Current Client |
| Lifetime Brands Inc. | Lifetime Brands Inc. | Current Client |
| Merkle Inc | Merkle, Inc. | Former Client |
| Keurig Green Mountain, Inc. | Keurig Dr. Pepper, Inc. | Current Client |
| Sama Plastics Corporation | Sama Plastics | Former Client |
| Verizon Business Network | Verizon Pennsylvania, Inc. | Current Client* |
| Verizon Wireless | Verizon Pennsylvania, Inc. | Current Client* |
| Vornado Air LLC | Vornado Realty Trust | Current Client |
| Ares Management | Dividend Capital Diversified Property Fund, Inc. | Affiliate of Current Client |
| Silver Point Capital | Silver Point Capital | Current Client * |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity that is a Cole Schotz Client | Status of Representation |
|--------------------------------|---|---------------------------------|
| Judith Cohen | Judith Cohen | Current Client |
| Christiana Town Center, LLC | Christiana Town Center | Current Client |
| Judge Rosemary Gambardella | Judge Rosemary Gambardella | Former Client |

Exhibit B

Etlin Declaration

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KIRKLAND & ELLIS INTERNATIONAL LLP

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*Proposed Co-Counsel for Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF HOLLY ETLIN IN SUPPORT OF DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS BANKRUPTCY
CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

I, Holly Etlin, pursuant to 28 U.S.C. § 1746, to the best of my knowledge and belief, and after reasonable inquiry, declare:

1. My name is Holly Etlin. I am over the age of 21. I am the Chief Restructuring Officer and Chief Financial Officer of Bed Bath and Beyond Inc. (together with its affiliated debtors and debtors in possession, collectively, the “Debtors”). in the above-captioned Chapter 11 Cases. Accordingly, I am generally familiar with the business operations, business and financial affairs, and books and records of the Debtors and am in all respects competent to make this Declaration (the “Declaration”).

2. Except as otherwise indicated herein, the facts set forth in this Declaration are based upon my personal knowledge, my review of relevant documents, information provided to me by Cole Schotz and/or employees working under my supervision, or my opinion based upon my experience, knowledge, and information concerning the Debtors’ operations. I am authorized to submit this Declaration on the Debtors’ behalf. If called upon to testify, I would testify competently to the facts set forth in this Declaration.

3. This Declaration is submitted in support of the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Cole Schotz P.C. as Bankruptcy Co-Counsel to the Debtors Nunc Pro Tunc to the Petition Date* (the “Application”),² filed concurrently herewith.

4. This Declaration also is submitted provided pursuant to Section D.2 of the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective as of November 1, 2013 (the “U.S. Trustee Guidelines”), promulgated by the Office of the United States Trustee (the

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

“U.S. Trustee”). I am informed by Cole Schotz that the U.S. Trustee Guidelines require that any application for employment of an attorney under section 327 or 1103 of the Bankruptcy Code be accompanied by a verified statement from the client that addresses the following:

- (a) The identity and position of the person making the verification. The person ordinarily should be the general counsel of the debtor or another officer responsible for supervising outside counsel and monitoring and controlling legal costs.
- (b) The steps taken by the client to ensure that the applicant’s billing rates and material terms for the engagement are comparable to the applicant’s billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- (c) The number of firms the client interviewed.
- (d) If the billing rates are not comparable to the applicant’s billing rates for other non-bankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- (e) The procedures the client has established to supervise the applicant’s fees and expenses and to manage costs. If the procedure for the budgeting, review and approval of fees and expenses differ from those the client regularly employs in nonbankruptcy cases to supervise outside general counsel, explain how and why. In addition, describe any efforts to negotiate rates including rates for routing matters, or in the alternative to delegate such matters to less expensive counsel.

5. In my capacity as Chief Restructuring Officer and Chief Financial Officer of Bed Bath and Beyond Inc., I am part of the Debtors’ team responsible for supervising the Debtors’ outside counsel and monitoring and controlling legal costs.

6. Cole Schotz has historically rendered general corporate and real estate services to the Debtors. Prior to the Petition Date, K&E informed the Debtors that they were obligated to retain New Jersey counsel to represent them in these Chapter 11 Cases. In that regard, K&E strongly recommended that the Debtors retain Cole Schotz. In recommending Cole Schotz, K&E expressed that Cole Schotz was the premier law firm in New Jersey with a preeminent bankruptcy

practice, significant experience appearing before this Court, an in-depth knowledge of the local practice and procedure, and a competitive rate structure. The Debtors relied on K&E's recommendation, their prior relationship with Cole Schotz and elected to retain Cole Schotz on that basis.

7. Since its retention, Cole Schotz has provided advice and assisted the Debtors in certain aspects of their restructuring efforts based on its experience with cases of large and complex companies like the Debtors. In addition, Cole Schotz has provided advise on the local rules, procedures, and practices in this District. I believe that for these reasons Cole Schotz is well-qualified to serve as the Debtors' bankruptcy co-counsel in these Chapter 11 Cases. Moreover, in the event Cole Schotz has a disabling conflict of interest in these Chapter 11 Cases, that matter will be handled by K&E.

8. I have confirmed with Cole Schotz that, although its billing rates vary from attorney to attorney based on such facts as the attorney's seniority and position with the firm (*e.g.*, member, counsel, or associate), years of experience, and the demand for services in the attorney's particular area of expertise, its billing rates do not vary as a function of whether the services performed relate to a bankruptcy engagement or a non-bankruptcy engagement.

9. The Debtors have been informed that Cole Schotz endeavors to set the hourly rates for its attorneys and paraprofessionals at levels competitive to those charged by firms with whom they compete. In addition, the Debtors confirmed that (i) the Cole Schotz attorneys staffed to this engagement will not be charging a premium or in any way increasing their hourly rates over the fees charged to non-bankruptcy clients, and (ii) the material terms for the engagement are comparable to terms of other comparably skilled professionals.

10. The Debtors supervise outside counsel retained in the ordinary course of business and will supervise the fees and expenses incurred by Cole Schotz in connection with these Chapter 11 Cases. More specifically, in my capacity as Chief Restructuring Officer and Chief Financial Officer of Bed Bath and Beyond Inc., my responsibilities extend to the supervision of counsel through the monitoring of costs, including legal costs. During the course of these Chapter 11 Cases, I, or others working under my direction and guidance, will review Cole Schotz's invoices, monthly fee statements, and interim and final compensation applications in connection with Cole Schotz's requests for payment of fees and reimbursement of expenses. Cole Schotz has assured me that, in order to avoid any duplication of effort and provide services to the Debtors in the most efficient and cost-effective manner, Cole Schotz will continue to coordinate with K&E and any other firms the Debtors retain regarding their respective responsibilities in these Chapter 11 Cases.

11. I understand that Cole Schotz historically increases its hourly billing rates for their professionals and paraprofessionals on September 1 of each year. The Debtors have consented to such ordinary course rate increases.

12. Cole Schotz has indicated that it will provide the Debtors with prospective budgets and staffing plans in accordance with the U.S. Trustee Guidelines. The Debtors recognize, however that in the course of these Chapter 11 Cases, there may be unforeseeable fees and expenses that will need to be addressed by the Debtors and Cole Schotz. The Debtors recognize that it is their responsibility to closely monitor Cole Schotz's billing practices and to ensure that the fees and expenses paid by the estates remain consistent with the Debtors' expectations and the exigencies of these Chapter 11 Cases. The Debtors will work with Cole Schotz to amend the budget and staffing plan as necessary during the pendency of these Chapter 11 Cases.

13. To the extent the Debtors have an objection to the fees and expenses requested by Cole Schotz in any monthly fee statement or interim or final compensation applications that cannot be informally resolved to the Debtors' satisfaction, Cole Schotz has informed me that it will file a Notice of Objection to Fee Statement on the Debtors' behalf. I understand that Cole Schotz reserves all rights to contest any such objection raised to the allowance or payment of its requested fees and expenses, and the Debtors reserve all rights to retain conflicts counsel to prosecute any such fee objection to the extent it cannot be resolved informally by the parties.

14. Nothing contained herein is intended to limit Cole Schotz's ability to request allowance and payment of fees and expenses pursuant to sections 330 and 331 of the Bankruptcy Code, nor to restrict Cole Schotz's rights to defend any objection raised to the allowance or payment of such fees, nor to restrict the Debtors' right to retain conflicts counsel to prosecute any such fee objection to the extent it is not resolved informally by the parties or raised by another party-in-interest, such as the U.S. Trustee.

15. Based on the foregoing, I am of the opinion that it is necessary for the Debtors to employ Cole Schotz as their counsel in these cases and that such employment is in the best interest of the Debtors' estates.

[Remainder of page left intentionally blank.]

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Dated: May 20, 2023

Respectfully submitted,

BED BATH AND BEYOND INC.

By: /s/ Holly Etlin

Holly Etlin
Chief Restructuring Officer and
Chief Financial Officer
Bed Bath and Beyond Inc.

PROPOSED ORDER

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

KIRKLAND & ELLIS LLP

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Proposed Co-Counsel for Debtors and Debtors in Possession

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER APPROVING THE EMPLOYMENT AND RETENTION
OF COLE SCHOTZ P.C. AS BANKRUPTCY CO-COUNSEL TO
THE DEBTORS NUNC PRO TUNC TO THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through six (6), is hereby
ORDERED.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

(Page 2)

Debtors: BED BATH AND BEYOND INC., *et al.*
Case No. 23-13359 (VFP)
Caption of Order: ORDER APPROVING THE EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE

Upon the application (the “Application”)² of the above captioned debtors and debtors in possession (collectively, the “Debtors”), pursuant to sections 327(a), 329, and 330 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, authorizing the Debtors to employ and retain Cole Schotz P.C. (“Cole Schotz”) as their bankruptcy co-counsel in these proceedings *nunc pro tunc* to the Petition Date; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference of the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Application having been given as provided in the Application, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice of the Application need be provided; and upon the Declarations of Michael D. Sirota, Esq. and Holly Etlin in support thereof; and the Court being satisfied that Cole Schotz does not hold or represent any interest adverse to the Debtors, their estates, or their creditors, and is a disinterested person within the meaning of sections 327 and 101(14) of the Bankruptcy Code, and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: BED BATH AND BEYOND INC., *et al.*
Case No. 23-13359 (VFP)
Caption of Order: ORDER APPROVING THE EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.
2. In accordance with sections 327(a), 329, and 330 of the Bankruptcy Code, the Debtors are hereby authorized and empowered to employ and retain Cole Schotz as their bankruptcy co-counsel in these Chapter 11 Cases effective as of the Petition Date.
3. Any and all compensation to be paid to Cole Schotz for services rendered on the Debtors' behalf, including compensation for services rendered in connection with the preparation of the petition and accompanying papers, shall be fixed by application to this Court in accordance with sections 330 and 331 of the Bankruptcy Code, such Federal Rules and Local Rules as may then be applicable, and any orders entered in these cases governing the compensation and reimbursement of professionals for services rendered and charges and disbursements incurred. Cole Schotz also shall make a reasonable effort to comply with the U.S. Trustee Guidelines, both in connection with the Application and the interim and final fee applications to be filed by Cole Schotz in the Chapter 11 Cases.
4. In order to avoid any duplication of effort and provide services to the Debtors in the most efficient and cost-effective manner, Cole Schotz shall coordinate with Kirkland & Ellis LLP, Kirkland & Ellis International LLP and any additional firms the Debtors retain regarding their respective responsibilities in these Chapter 11 Cases. As such, Cole Schotz shall use its best efforts to

(Page 4)

Debtors: BED BATH AND BEYOND INC., *et al.*
Case No. 23-13359 (VFP)
Caption of Order: ORDER APPROVING THE EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE

avoid duplication of services provided by any of the Debtors' other retained professionals in these Chapter 11 Cases.

5. Prior to applying any increases in its hourly rates beyond the rates set forth in the Application, Cole Schotz shall provide ten (10) days' prior notice of any such increases to the Debtors, the United States Trustee, and any official committee appointed in the Debtors' Chapter 11 Cases and shall file such notice with the Court. All parties in interest retain rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

6. Cole Schotz (i) shall only bill 50% for non-working travel; (ii) shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any objections to any of Cole Schotz's fee applications in this case; (iii) shall use the billing and expense categories set forth in the US Trustee Guidelines (Exhibit D-1 "Summary of Compensation Requested by Project Category"); and (iv) provide any and all monthly fee statements, interim fee applications, and final fee applications in "LEDES" format to the United States Trustee.

7. Notwithstanding anything in the Application or the Sirota Declaration to the contrary, Cole Schotz shall seek reimbursement from the Debtors' estates for its engagement-related expenses at the firm's actual cost paid.

8. Notwithstanding anything in the Application and the Sirota Declaration to the contrary, Cole Schotz shall (i) to the extent that Cole Schotz uses the services of independent contractors or

(Page 5)

Debtors: BED BATH AND BEYOND INC., *et al.*
Case No. 23-13359 (VFP)
Caption of Order: ORDER APPROVING THE EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE

subcontractors (collectively, the “Contractors”) in these cases, pass through the cost of such Contractors at the same rate that Cole Schotz pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflicts checks as required for Cole Schotz; (iv) file with this Court such disclosures required by Bankruptcy Rule 2014; and (v) attach any such Contractor invoices to its monthly fee statements, interim fee applications and/or final fee applications filed in these cases. No agreement or understanding exists between Cole Schotz and any other person, other than as permitted by Bankruptcy Code section 504, to share compensation received for services rendered in connection with these cases, nor shall Cole Schotz share or agree to share compensation received for services rendered in connection with these cases with any other person other than as permitted by Bankruptcy Code section 504.

9. Notwithstanding Cole Schotz’s Standard Terms of Engagement for Legal Services, the provision that “Our bills are due and payable upon receipt” shall be null and void during the pendency of these bankruptcy cases.

10. Notwithstanding Cole Schotz’s Standard Terms of Engagement for Legal Services, during the pendency of the Chapter 11 Cases, Cole Schotz’s retainer shall be treated like a security retainer and shall not be drawn down absent Court order.

11. As set forth in Cole Schotz’s Standard Terms of Engagement for Legal Services, Cole Schotz’s fees and expenses will be considered “earned” at the time they are incurred, notwithstanding the fact that any such amounts shall only be payable as set forth in any order granting that certain

(Page 6)

Debtors: BED BATH AND BEYOND INC., *et al.*
Case No. 23-13359 (VFP)
Caption of Order: ORDER APPROVING THE EMPLOYMENT AND RETENTION OF COLE SCHOTZ P.C. AS CO-COUNSEL TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE

Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court [Docket No. 105] and shall only be allowed upon entry of a Court order allowing them.

12. Notwithstanding Cole Schotz's Standard Terms of Engagement for Legal Services, the provision concerning fee disputes is null and void during the pendency of these Chapter 11 Cases.

13. To the extent the Application, the Sirota Declaration, or any engagement agreement pertaining to this retention is inconsistent with this Order, the terms of this Order shall govern.

14. The Debtors are authorized to take all action necessary to carry out this Order.

15. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.